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# HIGHWAY STATISTICS 1948

U. S. DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS



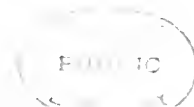


# HIGHWAY STATISTICS 1948

U. S. DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

UNITED STATES GOVERNMENT PRINTING OFFICE, WASHINGTON: 1950

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# PREFACE

*This pamphlet*, the fourth of an annual series, presents the 1948 statistical and analytical tables of general interest on the subjects of motor fuel, motor vehicles, highway-user taxation, financing of State highways, and highway mileage.

The brief text is intended only to call attention to information of particular interest or significance, to supply definitions of the terms used in the tables, and to point out the limitations of the data presented.

Many of the tables in this pamphlet were issued separately so that the information could be made available at the earliest possible date. However, the public reception of previous *Highway Statistics* publications indicates that the issuance of the tables in assembled, permanent form makes the data much more convenient and serviceable to their users. Prior editions of *Highway Statistics* are for sale by the Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C., at the following prices: *Highway Statistics, 1945*, 35 cents; *Highway Statistics, 1946*, 50 cents; *Highway Statistics, 1947*, 45 cents.

In addition to the annual pamphlets, and supplementing them, the Bureau of Public Roads has published *Highway Statistics, Summary to 1945*, in which are presented selected historical summaries of highway data carried from the earliest years that available information warrants. This publication is also for sale by the Superintendent of Documents, at 40 cents a copy.

The Bureau has recently issued a new bulletin, *The Financing of Highways by Counties and Local Rural Governments, 1931-41*, which presents a discussion, and detailed statistical data by States, on county and local rural government receipts, expenditures, and debt for rural highways during the 11-year period. The bulletin is for sale by the Superintendent of Documents at 45 cents a copy.

COVER: *Bridge over the Potomac River at Harpers Ferry.*



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# MOTOR FUEL

The steady flow of motor vehicles from the factories during 1948, in a period of general high-level economic activity, resulted in a continuation of the upward trend in motor-fuel consumption that began late in 1944. The greater numbers of vehicles on the highways consumed more than 30 billion gallons of fuel during the year, an increase of almost 9 percent over 1947. The use of motorized equipment on farms and in other nonhighway activities also continued to increase steadily, so that total motor-fuel consumption in 1948 exceeded 35 billion gallons.

The term "motor-fuel" applies to all gasoline and other fuels coming under the purview of the State motor-fuel taxing laws. Fuels other than gasoline include diesel fuel, liquefied petroleum gases, and those known by such names as "tractor fuel" and "power fuel." These "other" fuels are taxed, in most States, when they are used to propel vehicles on the public highways.

The words "exemption" and "refund" are not used interchangeably: "exemption" applies where the State purposely does not collect the tax; "refund" applies to the procedure whereby the State collects the tax and later returns it in whole or in part. Exemptions are most frequently found in connection with motor fuel purchased by the Federal Government, or in connection with allowances for loss through evaporation, spillage, etc. Refunds are usually granted for nonhighway uses of motor fuel such as in agriculture, aviation, construction, and water and rail transportation.

Table G-1 shows the motor-fuel tax collections of all States. The last column of the table, "adjusted net total receipts," gives the motor-fuel portion of State highway-user revenues. The tax on aviation gasoline is, in most States, refunded or placed in a special fund for aviation purposes. Where the amounts of motor-fuel tax paid on aviation gasoline have been reported separately, the gross tax received is included in the collections shown in table G-1 and, if not paid out in the form of refunds, it is deducted in the next-to-last column of that table.

Table G-2 reports the gallonage passing through State taxing channels. This table is intended primarily to give data needed in tax analyses and in preliminary

studies of motor-fuel consumption. It reflects data as reported by the States, and is published prior to analysis for determination of highway and nonhighway uses.

The highway and nonhighway uses of motor fuel are shown in tables G-21, 22, 23, and 24. These tables do not include purchases by the Federal Government for military use, nor fuel exported from the continental United States. The figures differ in some cases from those in table G-2, primarily because of adjustments made to obtain uniformity among States and to report gallonage as nearly as possible for the period in which it was consumed rather than the period in which the tax was paid. Other adjustments have been made to allow for losses from evaporation, spillage, etc., and to correct errors.

Most of the States refund the tax paid on motor fuel used for nonhighway purposes. Oklahoma is now the only State that permits tax exemptions for such fuel. At various times several other States have allowed tax exemption, but losses of revenue through tax evasion and difficulties of administering their exemption laws have led them to abandon it in favor of the refund procedure. The most recent change from exemptions to refunds was in Kansas, effective January 1, 1950.

In all States that allow refunds or exemptions for nonhighway uses, the total gallonage claimed to be used for such purposes is known, and nearly all of these States keep records classified by type of use. For States that tax all motor fuel regardless of use, allowing neither exemptions nor refunds, the nonhighway portion has been estimated on the basis of the reports of adjoining States and of States having similar economic characteristics.

Tables G-101 through 110 record the State provisions for taxing motor fuel, including a brief summary of the administrative organization, fuel inspection requirements and fees, and the control over the distributing agencies and consumers of use-fuel and refund gasoline that is exercised through licensing and bonding. (Table G-106, which records the provisions governing the disposition of motor-fuel tax revenues, is included in the section on taxation.)

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE MOTOR-FUEL TAX RECEIPTS — 1948

TABLE G-1, 1948  
ISSUED APRIL 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TAX RATE PER GALLON ON DECEMBER 31	RECEIPTS FROM TAXATION OF MOTOR FUEL				OTHER RECEIPTS IN CONNECTION WITH MOTOR-FUEL TAX 2/				NET TOTAL RECEIPTS	DEDICATED REVENUE FROM HIGHWAY FUEL 3/	ADJUSTED NET TOTAL RECEIPTS	STATE
		GROSS TAX COLLECTIONS	DEDUCTIONS BY DISTRIBUTORS FOR EXPENSES 1/	GROSS RECEIPTS BY STATE	REFUND PAID	NET RECEIPTS BY STATE	DISTRIBUTORS AND DEALERS LICENSES	INSPECTION FEES 2/	FINES AND PENALTIES	MISCELLANEOUS RECEIPTS	* TOTAL		
		1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	
ALABAMA	6	28,238	-	28,238	-	28,238	-	119	-	-	119	28,357	ALABAMA
ARIZONA	5	10,350	-	10,350	-	9,335	-	-	4	-	4	9,339	ARIZONA
ARKANSAS	6-1/2	19,908	-	19,908	-	19,908	-	159	-	-	159	20,067	ARKANSAS
CALIFORNIA	4-5	137,403	-	137,403	-	102,226	20	-	-	2	22	127,199	CALIFORNIA
COLORADO	6	22,821	-	22,821	-	18,377	-	-	-	-	-	18,377	COLORADO
CONNECTICUT	4	17,394	-	17,394	-	17,126	43	-	-	-	43	17,169	CONNECTICUT
DELAWARE	4	3,263	-	3,263	-	2,937	2	-	-	-	2	2,939	DELAWARE
FLORIDA	7	44,454	-	44,454	-	44,454	36	795	-	1	832	45,286	FLORIDA
GEORGIA	6	37,876	377	37,499	825	36,674	38	-	-	-	38	36,712	GEORGIA
IDAHO	6	10,611	-	10,611	-	9,441	-	-	-	-	-	9,441	IDAHO
ILLINOIS	3	60,059	1,201	61,260	6,838	52,020	-	599	1	-	600	52,620	ILLINOIS
INDIANA	4	40,103	-	40,103	-	35,599	-	536	98	-	634	36,233	INDIANA
IOWA	4	33,407	-	33,407	-	24,445	1	146	4	51	56	24,502	IOWA
KANSAS	5/7	20,223	-	20,223	-	20,223	5	-	-	-	5	20,228	KANSAS
KENTUCKY	2/9	30,098	-	30,098	-	28,778	-	-	17	-	17	28,795	KENTUCKY
LOUISIANA	6	33,761	-	33,761	-	33,761	-	138	3	-	141	33,902	LOUISIANA
MAINE	6	12,462	-	12,462	-	11,849	-	-	-	-	-	11,849	MAINE
MARYLAND	5	21,997	-	21,997	-	20,064	-	-	-	-	-	20,064	MARYLAND
MASSACHUSETTS	3	25,508	168	25,676	-	23,922	46	-	-	-	46	23,968	MASSACHUSETTS
MICHIGAN	3	46,288	-	46,288	-	42,463	3	-	-	-	3	42,466	MICHIGAN
MINNESOTA	4	32,134	-	32,134	-	25,395	1	108	-	-	109	25,502	MINNESOTA
MISSISSIPPI	4	21,176	-	21,176	-	20,395	-	-	-	-	-	20,395	MISSISSIPPI
MISSOURI	5	19,436	-	19,436	-	17,623	-	08	2	-	100	17,723	MISSOURI
MONTANA	2	10,084	-	10,084	-	7,463	-	-	-	-	6	7,469	MONTANA
NEBRASKA	5	19,694	141	19,835	-	18,206	43	130	-	-	211	18,417	NEBRASKA
NEVADA 2/	4	2,719	-	2,719	-	2,507	-	33	1	-	34	2,541	NEVADA 2/
NEW HAMPSHIRE	4	4,692	-	4,692	-	4,564	-	-	-	-	-	4,564	NEW HAMPSHIRE
NEW JERSEY	3	31,549	-	31,549	-	26,606	20	-	-	-	21	26,627	NEW JERSEY
NEW MEXICO	5	9,507	-	9,507	-	8,418	22	-	-	-	27	8,445	NEW MEXICO
NEW YORK	6	85,648	895	86,543	-	81,241	52	-	-	-	52	81,293	NEW YORK
NORTH CAROLINA	6	43,806	-	43,806	-	42,476	-	1,893	-	21	1,914	44,390	NORTH CAROLINA
NORTH DAKOTA	4	9,875	109	9,984	-	5,341	-	128	-	-	128	5,469	NORTH DAKOTA
OHIO	4	74,432	-	74,432	-	69,800	-	-	-	-	-	69,800	OHIO
OKLAHOMA	5-5	27,131	644	27,775	-	26,406	-	378	-	-	378	26,784	OKLAHOMA
OREGON	5	23,907	856	24,763	-	20,952	-	-	7	-	7	20,959	OREGON
PENNSYLVANIA	4	79,381	-	79,381	-	78,525	-	-	-	-	-	78,525	PENNSYLVANIA
RHODE ISLAND 10/	4	6,172	-	6,172	-	5,775	1	-	-	-	1	5,776	RHODE ISLAND 10/
SOUTH CAROLINA	6	22,485	-	22,485	-	22,052	-	486	-	-	486	22,538	SOUTH CAROLINA
SOUTH DAKOTA	4	10,033	304	10,337	-	6,642	-	90	-	-	90	6,732	SOUTH DAKOTA
TENNESSEE	7	39,197	-	39,197	-	37,195	72	2,068	-	-	2,140	39,335	TENNESSEE
TEXAS	4	90,194	897	91,091	-	73,724	-	-	-	-	24	73,748	TEXAS
UTAH	4	7,150	105	7,255	-	7,045	1	-	1	-	2	7,047	UTAH
VERMONT	4-5	4,124	-	4,124	-	4,124	-	-	-	-	-	4,124	VERMONT
VIRGINIA	6	39,530	-	39,530	-	36,530	-	-	4	-	6	36,536	VIRGINIA
WASHINGTON	5	29,627	-	29,627	-	27,802	-	-	-	-	-	27,802	WASHINGTON
WEST VIRGINIA 10/	5	16,512	-	16,512	-	15,974	8	-	-	-	8	15,982	WEST VIRGINIA 10/
WISCONSIN	4	33,534	-	33,534	-	29,170	-	256	-	-	256	29,426	WISCONSIN
WYOMING	4	4,748	-	4,748	-	4,748	-	-	-	-	-	4,748	WYOMING
DISTRICT OF COLUMBIA	4	6,582	-	6,582	-	6,514	-	-	-	-	5	6,519	DISTRICT OF COLUMBIA
TOTAL	11/ 4-35	1,461,353	5,956	1,467,309	112,424	1,354,885	417	8,550	153	240	9,360	1,364,245	TOTAL

1/ THE STATES FOR WHICH AMOUNTS ARE SHOWN HAVE ALLOWANCES TO DISTRIBUTORS FOR EXPENSES OF COLLECTING THE TAX. IN KENTUCKY, SOUTH DAKOTA, AND UTAH, ALLOWANCES OF 2-1/2, 4, AND 3 PERCENT, RESPECTIVELY, OF THE TAX OTHER THAN DUE ARE MADE IN CONSIDERATION OF BOTH EXPENSE OF COLLECTION AND ALLOWANCE LOSSES IN HANDLING. IN THESE STATES, THE ALLOWANCES FOR EXPENSES ONLY HAVE BEEN ESTIMATED AS 1, 3, AND 1-1/2 PERCENT, RESPECTIVELY.

2/ IN ROUNDING TO THE NEAREST THOUSAND, ENTRIES UNDER FIVE HUNDRED DOLLARS HAVE BEEN OMITTED.

3/ FEES FOR INSPECTION OF MOTOR-VEHICLE FUEL. WHEREVER POSSIBLE, FEES FOR INSPECTION OF NON-MOTOR-VEHICLE FUELS HAVE BEEN ELIMINATED.

4/ UNLESS OTHERWISE NOTED, THE AMOUNTS IN THIS COLUMN ARE AVIATION-FUEL TAX PROCEEDS THAT WERE ALLOCATED FOR AVIATION PURPOSES.

5/ TAX RATES CHANGED AS FOLLOWS DURING 1948: KENTUCKY, 5 TO 7 CENTS, APRIL 1; LOUISIANA, 7 TO 9 CENTS, JUNE 7.

6/ \$45,287 TO AERONAUTICAL FUND FROM TAX ON AVIATION FUEL, AND \$22,602 TO SEA AND SHORE FISHERIES FROM TAX ON MARINE FUEL.

7/ \$310,678 TO STATE BOARD OF AERONAUTICS FROM TAX ON AVIATION FUEL, AND \$97,913 TO STATE WATERWAYS COMMISSION FROM TAX ON MARINE FUEL.

8/ SPECIAL COUNTY TAXES OF 3 CENTS PER GALLON IN MANCOCK COUNTY AND 2 CENTS PER GALLON IN HARRISON AND JACKSON COUNTIES, IMPOSED FOR SEAWALL PROTECTION, ARE NOT INCLUDED ON THIS TABLE.

9/ AN OPTIONAL TAX OF 1.5 CENTS PER GALLON, COLLECTED BY NEVADA FOR FIVE OF ITS SEVENTEEN COUNTIES, IS NOT INCLUDED IN THIS TABLE.

10/ AMOUNTS GIVEN DO NOT INCLUDE \$24,473 IN RHODE ISLAND AND \$1,085,958 IN WEST VIRGINIA COLLECTED AND REFUNDING FOR DIESEL FUEL USED FOR HIGHWAY PURPOSES.

11/ WEIGHTED AVERAGE RATE.

Motor Fuel

MOTOR-FUEL CONSUMPTION - 1948

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

Table B-2, 1948  
REVISED MAY, 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES 1/

STATE	TAX RATE PER GALLON ON OCTOBER 31	GROSS AMOUNT REPORTED 2/	AMOUNT EXEMPTED FROM PAYMENT OF TAX 3/	GROSS AMOUNT ASSESSED FOR TAXATION	AMOUNT SUBJECT TO REFUND OF ENTIRE TAX	NET AMOUNT TAXED			AMOUNT TAXED AT PREVAILING RATE DURING 1947	INCREASE DURING 1948		STATE	
						TOTAL	AT PREVAILING RATE	AT OTHER RATES		AMOUNT	PERCENTAGE		
								RATE PER GALLON					AMOUNT
ALABAMA	6	480,376	6,737	473,639	1,000	473,639	1,000	CENTS	1,000	1,000	9.0	ALABAMA	
ARIZONA	5	215,066	4,777	210,289	19,901	190,388	190,388	-	-	39,019	11.6	ARIZONA	
ARKANSAS	6.5	329,272	9,531	319,741	2,865,761	2,865,761	2,865,761	(1/)	29,076	171,000	8.7	ARKANSAS	
CALIFORNIA	4.5	3,129,074	55,656	3,073,418	227,237	2,846,181	2,846,181	-	-	23,189	3.9	CALIFORNIA	
COLORADO	6	399,356	17,572	381,784	78,079	303,705	303,705	-	-	9,907	3.3	COLORADO	
CONNECTICUT	4	445,102	13,367	431,735	6,555	425,180	425,180	-	-	80,877	5.0	CONNECTICUT	
DELAWARE	4	83,404	1,582	81,822	8,125	73,697	73,697	-	-	5,243	7.7	DELAWARE	
FLORIDA	7	730,618	91,862	638,756	638,756	638,756	638,756	-	-	48,024	8.1	FLORIDA	
GEORGIA	6	638,077	9,665	628,412	19,258	609,154	609,154	1.0	5/ 16,796	508,405	7.6	GEORGIA	
IDAH0	6	179,765	1,448	178,317	15,458	162,859	162,859	2.5	5/ 2,391	182,724	8.6	IDAH0	
ILLINOIS	3	2,450,638	30,438	2,420,200	28,656	2,391,544	2,391,544	-	-	180,815	11.4	ILLINOIS	
INDIANA	4	1,959,616	35,478	1,924,138	117,698	1,806,440	1,806,440	-	-	75,947	8.8	INDIANA	
IOWA	4	862,993	18,161	844,832	217,307	627,525	627,525	-	-	53,081	9.2	IOWA	
KANSAS	4	682,566	227,795	454,771	654,771	454,771	454,771	-	-	27,489	6.4	KANSAS	
KENTUCKY	4	892,404	9,247	883,157	830,624	830,624	830,624	0.5	5/ 8,880	32,151	7.4	KENTUCKY	
LOUISIANA	7/ 9	442,458	11,634	430,824	7,307	423,517	423,517	2.0	5/ 6,423	22,883	5.7	LOUISIANA	
MAINE	6	210,271	2,045	208,226	208,226	208,226	208,226	(9/)	13,067	4,706	2.5	MAINE	
MARYLAND	5	845,460	15,742	829,718	39,084	790,634	790,634	-	-	27,098	7.2	MARYLAND	
MASSACHUSETTS	3	1,250,619	15,557	1,235,062	122,489	1,112,573	1,112,573	(10/)	7,869	29,275	3.8	MASSACHUSETTS	
MICHIGAN	3	1,250,619	15,557	1,235,062	122,489	1,112,573	1,112,573	-	-	107,608	8.1	MICHIGAN	
MINNESOTA	4	831,200	16,006	815,194	155,231	660,963	660,963	(11/)	6,906	59,868	10.0	MINNESOTA	
MISSISSIPPI	6	365,973	7,050	358,923	337,996	337,996	337,996	(12/)	17,927	22,093	7.0	MISSISSIPPI	
MISSOURI	2	993,387	28,531	964,856	79,597	885,259	885,259	-	-	82,464	10.3	MISSOURI	
MONTANA	5	208,723	5,531	203,192	85,723	117,469	117,469	1.0	5/ 3,383	11,380	8.2	MONTANA	
NEBRASKA	5	401,355	8,405	392,950	586	392,364	392,364	(13/)	30,669	25,006	7.4	NEBRASKA	
NEVADA	4	70,030	2,556	67,474	5,728	61,746	61,746	5.0	13/ 4,585	2,477	4.0	NEVADA	
NEW HAMPSHIRE	4	110,606	1,949	108,657	117,457	108,657	108,657	-	-	10,808	6.0	NEW HAMPSHIRE	
NEW JERSEY	3	1,100,930	44,791	1,056,139	92,772	963,367	963,367	-	-	69,102	7.0	NEW JERSEY	
NEW MEXICO	5	159,270	6,644	152,626	22,576	130,050	130,050	-	-	14,226	9.1	NEW MEXICO	
NEW YORK	6	2,304,344	40,433	2,263,911	84,595	2,179,316	2,179,316	-	-	1,903,409	7.1	NEW YORK	
NORTH CAROLINA	6	771,062	35,286	735,776	78	735,698	735,698	1.0	15/ 29,617	49,990	7.6	NORTH CAROLINA	
NORTH DAKOTA	4	252,638	4,639	247,999	105,120	142,879	142,879	-	-	160,888	1.4	NORTH DAKOTA	
OHIO	4	1,952,423	54,600	1,897,823	116,153	1,781,670	1,781,670	-	-	165,713	10.3	OHIO	
OKLAHOMA	5	618,486	14,849	603,637	629,071	603,637	603,637	1.0	16/ 130,807	39,077	7.0	OKLAHOMA	
OREGON	4	678,314	3,800	674,514	51,753	622,761	622,761	1.0	5/ 5,424	33,250	8.8	OREGON	
PENNSYLVANIA	5	1,280,187	19,176	1,261,011	1,261,011	1,261,011	1,261,011	-	-	159,543	8.9	PENNSYLVANIA	
RHODE ISLAND 17/	4	150,504	3,803	146,701	1,628	145,073	145,073	-	-	14,016	2.8	RHODE ISLAND 17/	
SOUTH CAROLINA	6	388,987	12,245	376,742	84,5	376,657	376,657	1.0	5/ 7,657	28,087	8.4	SOUTH CAROLINA	
SOUTH DAKOTA	4	257,942	4,088	253,854	77,885	176,069	176,069	-	-	18,226	11.5	SOUTH DAKOTA	
TENNESSEE	7	597,415	34,652	562,763	19,787	542,976	542,976	1.0	5/ 11,541	50,315	10.5	TENNESSEE	
TEXAS	4	2,045,942	411,117	1,634,825	368,659	1,266,166	1,266,166	6.0	13/ 4,259	1,708,153	9.0	TEXAS	
UTAH	4	183,176	5,117	178,059	178,059	178,059	178,059	-	-	14,885	8.2	UTAH	
VERMONT	4-5	90,341	312	89,929	90,029	89,929	89,929	-	-	5,083	6.0	VERMONT	
VIRGINIA	6	676,400	12,448	663,952	4,641	659,311	659,311	4.0	18/ 1,659	52,798	9.4	VIRGINIA	
WASHINGTON	5	690,501	38,109	652,392	34,705	617,687	617,687	-	-	34,016	6.0	WASHINGTON	
WEST VIRGINIA 17/	5	337,679	3,456	334,223	10,901	323,322	323,322	-	-	45,998	10.6	WEST VIRGINIA 17/	
WISCONSIN	4	299,688	29,688	269,999	108,116	161,883	161,883	-	-	690,896	7.7	WISCONSIN	
WYOMING	4	974,626	14,114	960,512	120,798	839,714	839,714	-	-	31,379	12.5	WYOMING	
DISTRICT OF COLUMBIA	4	170,381	5,477	164,904	1,705	163,199	163,199	-	-	10,814	7.1	DISTRICT OF COLUMBIA	
TOTAL	19/ 4-35	35,244,787	1,485,677	33,759,110	2,578,673	31,180,437	31,180,437	-	338,336	28,802,098	7.9	TOTAL	

1/ AN ANALYSIS OF MOTOR-FUEL USAGE WILL BE GIVEN IN TABLE G-21 TO BE PUBLISHED LATER.  
2/ EXPORT SALES AND OTHER AMOUNTS NOT REPRESENTING CONSUMPTION IN STATE HAVE BEEN ELIMINATED AS FAR AS POSSIBLE. IN CASES WHERE STATES FAILED TO REPORT AMOUNTS EXEMPTED FROM TAXATION, THE GROSS AMOUNT TAXED IS SHOWN IN THIS COLUMN.  
3/ INCLUDES ALLOWANCES FOR EVAPORATION AND OTHER LOSSES, FEDERAL USE, OTHER PUBLIC USE, AND MICHIGAN - WAY USE, WHERE INITIAL EXEMPTIONS RATHER THAN REFUNDS ARE MADE.  
4/ EXEMPTIONS ARE MADE ON THE BASIS OF ADJACENT STATE. GALLONS TAXED AT 2 CENTS, 7,189,000; AT 4 CENTS 7,172,000; AT 5.5 CENTS 114,000.  
5/ PARTIAL REFUNDS ARE MADE ON AGRICULTURAL USE AS FOLLOWS: GEORGIA, 5 CENTS; KENTUCKY, 4.5 CENTS UNTIL APRIL 1, 1948 AND 6.5 CENTS THEREAFTER; SOUTH CAROLINA, 5 CENTS; TENNESSEE, 6 CENTS.  
6/ AVIATION USE IS TAKEN AT 2.5 CENTS A GALLON IN IOWA AND IS REFUNDED AT 4 CENTS IN MONTANA AND OREGON.  
7/ TAX RATES CHANGED AS FOLLOWS DURING 1948: KENTUCKY, 5 TO 7 CENTS, APRIL 1; LOUISIANA, 7 TO 9 CENTS, JUNE 7. REPRESENTS EVAPORATION OR LOSS ALLOWANCE, WHICH IS EXEMPT FROM ALL EXCEPT 2 CENTS OF THE LOUISIANA MOTOR FUEL TAX.  
8/ 877,000 GALLONS OF AVIATION FUEL WERE REFUNDED AT 2 CENTS, AND 12,190,000 GALLONS OF GASOLINE USED FOR OTHER NONHIGHWAY PURPOSES WERE REFUNDED AT 5 CENTS.

10/ 650,000 GALLONS USED IN INTERSTATE AVIATION WERE REFUNDED AT 1.5 CENTS; 1,026,000 GALLONS OF USE-FUEL USED BY VEHICLES OPERATING UNDER MUNICIPAL FRANCHISE WERE TAKEN AT 4 CENTS; 6,165,000 GALLONS OF OTHER USE-FUEL WERE TAKEN AT 5 CENTS.  
11/ REFUNDS ON AVIATION GASOLINE ARE ON A SLIDING SCALE: 150,000 GALLONS WERE REFUNDED AT 1 CENT; 150,000 GALLONS AT 2 CENTS; 150,000 GALLONS AT 3 CENTS; 6,450,000 GALLONS AT 3.5 CENTS.  
12/ 15,085,000 GALLONS OF GASOLINE USED FOR NONHIGHWAY PURPOSES WERE REFUNDED AT 5 CENTS; 2,042,000 GALLONS OF FUEL OTHER THAN GASOLINE USED ON THE HIGHWAYS WERE TAKEN AT 7 CENTS.  
13/ 3,362,000 GALLONS OF GASOLINE WERE REFUNDED AT 2.5 CENTS PER GALLON, AND AGRICULTURAL USE OF 26,487,000 GALLONS AT 4 CENTS.  
14/ MOTOR FUEL OTHER THAN GASOLINE.  
15/ NONHIGHWAY USES ARE EXEMPT FROM 4.5 CENTS OF THE TAX.  
16/ AMOUNTS DO NOT INCLUDE 612,000 GALLONS (RHODE ISLAND) AND 21,709,000 GALLONS (WEST VIRGINIA) OF DIESEL FUEL USED FOR NONHIGHWAY PURPOSES, TAKEN AT FULL RATE AND REFUNDED.  
17/ TWO CENTS PER GALLON REFUNDED ON MOTOR FUEL USED IN INTRASTATE AVIATION.  
18/ WEIGHTED AVERAGE RATE.

## ANALYSIS OF MOTOR-FUEL USAGE IN CALENDAR YEAR 1948

TABLE G-21, 1948  
ISSUED JULY 1949

STATE	PRIVATE AND COMMERCIAL USE				PUBLIC USE				SUMMARY OF TOTAL USAGE				LOSSES ALLOWED FOR EVAPORATION, HANDLING, ETC., <sup>1/2</sup>	TOTAL QUANTITY CONSUMED IN STATE	STATE		
	NON-HIGHWAY <sup>2/</sup>		TOTAL	FEDERAL (HIGHWAY CIVILIAN USE ONLY) <sup>3/</sup>		STATE, COUNTY, AND MUNICIPAL		TOTAL PUBLIC USE	HIGHWAY	NON-HIGHWAY	TOTAL						
	HIGHWAY <sup>2/</sup>	GALLONS		GALLONS	GALLONS	GALLONS	GALLONS					GALLONS					
ALABAMA	427,323	33,403	460,726	1,004	9,695	12,913	3,228	12,913	14,017	1,000	1,000	438,112	36,631	474,743	2,883	477,626	ALABAMA
ARIZONA	190,240	19,668	209,908	1,859	4,175	5,567	1,382	5,567	7,426	1,000	1,000	196,274	21,020	217,294	2,061	219,355	ARIZONA
ARKANSAS	291,659	22,422	314,081	4,761	6,829	9,238	2,309	9,238	11,547	1,000	1,000	299,218	24,731	323,949	3,230	327,179	ARKANSAS
CALIFORNIA	2,811,446	275,328	3,086,774	4,761	36,160	40,921	12,060	40,921	53,021	1,000	1,000	2,852,507	287,888	3,140,395	15,764	3,156,159	CALIFORNIA
COLORADO	303,353	70,316	373,669	1,730	4,328	6,058	4,769	6,058	10,817	1,000	1,000	309,611	75,105	384,716	5,929	390,645	COLORADO
CONNECTICUT	414,356	17,655	432,011	420	5,647	6,067	1,184	6,067	7,251	1,000	1,000	425,423	18,839	444,262	4,361	448,623	CONNECTICUT
DELAWARE	73,729	8,759	82,488	112	1,294	1,406	323	1,406	1,729	1,000	1,000	74,812	7,112	81,924	1,354	83,278	DELAWARE
FLORIDA	575,861	85,660	660,121	1,092	14,055	15,147	4,695	15,147	19,832	1,000	1,000	590,208	89,745	679,953	10,732	690,685	FLORIDA
GEORGIA	569,509	48,046	617,555	1,396	6,143	7,539	2,714	7,539	10,253	1,000	1,000	579,048	50,760	629,808	2,278	632,086	GEORGIA
IDAHO	149,721	23,097	172,818	1,166	3,136	4,302	1,045	4,302	5,347	1,000	1,000	154,023	24,142	178,165	1,437	179,602	IDAHO
ILLINOIS	1,743,111	246,708	1,989,819	2,329	15,980	18,309	5,327	18,309	23,636	1,000	1,000	1,761,420	292,035	2,053,455	30,626	2,084,081	ILLINOIS
INDIANA	903,191	125,895	1,029,086	674	8,566	9,240	2,855	9,240	12,095	1,000	1,000	912,431	126,740	1,039,171	15,488	1,054,659	INDIANA
IOWA	618,063	217,264	835,327	432	9,236	12,315	3,079	12,315	12,747	1,000	1,000	627,731	220,343	848,074	12,944	861,018	IOWA
KANSAS	445,822	214,195	660,017	539	8,949	11,932	2,983	11,932	12,471	1,000	1,000	455,310	18,895	474,205	10,798	485,003	KANSAS
KENTUCKY	446,916	16,346	463,262	563	7,646	10,195	2,549	10,195	10,758	1,000	1,000	465,125	18,895	484,020	6,135	490,155	KENTUCKY
LOUISIANA	801,466	19,049	820,515	791	7,510	10,013	2,503	10,013	10,804	1,000	1,000	409,767	18,895	428,662	6,423	435,085	LOUISIANA
MAINE	192,434	12,603	205,037	292	2,392	3,189	797	3,189	3,481	1,000	1,000	195,118	32,400	227,518	2,120	210,638	MAINE
MARYLAND	395,471	30,541	426,012	949	6,414	8,552	2,138	8,552	9,501	1,000	1,000	402,634	43,679	446,313	4,528	450,841	MARYLAND
MASSACHUSETTS	799,595	40,547	840,142	1,343	7,632	10,176	2,444	10,176	11,519	1,000	1,000	808,570	43,091	851,661	8,768	860,429	MASSACHUSETTS
MICHIGAN	1,429,046	233,626	1,662,672	1,079	30,817	40,840	10,272	40,840	42,168	1,000	1,000	1,460,942	243,886	1,704,828	23,816	1,728,644	MICHIGAN
MINNESOTA	639,941	167,123	807,064	1,033	7,923	10,031	2,508	10,031	11,044	1,000	1,000	648,197	169,706	817,903	12,307	830,210	MINNESOTA
MISSISSIPPI	330,740	15,787	346,527	772	7,047	9,336	2,349	9,336	10,168	1,000	1,000	338,559	18,136	356,695	5,389	362,084	MISSISSIPPI
MISSOURI	877,890	86,779	964,669	1,299	7,896	10,528	2,632	10,528	11,827	1,000	1,000	887,085	89,441	976,526	14,680	991,206	MISSOURI
MONTANA	147,194	15,621	162,815	1,742	5,123	6,333	1,144	6,333	6,319	1,000	1,000	152,369	52,765	205,134	3,034	208,168	MONTANA
NEBRASKA	335,590	50,146	385,736	121	5,240	6,987	1,747	6,987	7,708	1,000	1,000	341,551	51,893	393,444	6,101	399,545	NEBRASKA
NEVADA	60,895	6,167	67,062	609	1,201	1,601	400	1,601	2,210	1,000	1,000	62,705	6,567	69,272	635	69,907	NEVADA
NEW HAMPSHIRE	1,001,069	56,015	1,057,084	981	2,723	3,631	908	3,631	3,793	1,000	1,000	1,011,760	59,245	1,071,005	11,275	1,082,280	NEW HAMPSHIRE
NEW JERSEY	1,001,069	56,015	1,057,084	981	2,723	3,631	908	3,631	3,793	1,000	1,000	1,011,760	59,245	1,071,005	11,275	1,082,280	NEW JERSEY
NEW MEXICO	167,425	22,203	189,628	2,195	2,234	2,979	745	2,979	5,174	1,000	1,000	171,854	22,948	194,802	2,933	197,735	NEW MEXICO
NEW YORK	2,082,590	135,804	2,218,394	3,822	51,542	68,723	17,181	68,723	72,397	1,000	1,000	2,138,206	50,858	2,189,064	23,296	2,212,360	NEW YORK
NORTH CAROLINA	695,071	119,223	814,294	1,033	7,923	10,031	2,508	10,031	11,431	1,000	1,000	709,651	127,842	837,493	7,367	844,860	NORTH CAROLINA
NORTH DAKOTA	125,809	15,621	141,430	561	1,472	2,406	934	2,406	2,967	1,000	1,000	127,842	12,157	140,000	4,639	144,639	NORTH DAKOTA
OHIO	1,790,203	128,632	1,918,835	1,737	25,501	34,001	8,500	34,001	35,738	1,000	1,000	1,777,441	137,139	1,914,580	28,899	1,943,479	OHIO
OKLAHOMA	457,678	127,280	584,958	959	10,463	13,951	3,088	13,951	14,910	1,000	1,000	469,100	47,288	516,388	4,728	521,116	OKLAHOMA
OREGON	410,849	52,773	463,622	1,478	6,616	8,901	2,225	8,901	10,379	1,000	1,000	419,998	54,998	474,996	4,634	479,630	OREGON
PENNSYLVANIA	1,811,238	119,510	1,930,748	2,048	22,697	30,263	7,566	30,263	32,311	1,000	1,000	1,835,983	127,076	1,963,059	14,897	1,977,956	PENNSYLVANIA
RHODE ISLAND	140,930	1,876	142,806	139	2,956	3,941	985	3,941	4,080	1,000	1,000	144,025	2,861	146,886	1,527	148,413	RHODE ISLAND
SOUTH CAROLINA	338,831	22,550	361,381	557	10,887	14,516	3,629	14,516	15,073	1,000	1,000	350,275	26,179	376,454	2,467	378,921	SOUTH CAROLINA
SOUTH DAKOTA	162,602	88,035	250,637	946	3,247	4,193	812	4,193	4,193	1,000	1,000	165,983	88,847	254,830	2,567	257,397	SOUTH DAKOTA
TENNESSEE	525,871	32,619	558,490	3,926	11,542	15,389	3,847	15,389	19,325	1,000	1,000	541,349	36,666	578,015	5,655	583,670	TENNESSEE
TEXAS	1,532,212	363,343	1,895,555	2,999	21,955	30,142	7,065	30,142	33,147	1,000	1,000	1,868,288	370,408	2,238,696	17,897	2,256,593	TEXAS
UTAH	160,171	14,079	174,250	161	8,239	10,712	2,811	10,712	11,712	1,000	1,000	163,926	15,033	178,959	2,632	181,591	UTAH
VERMONT	85,066	6,251	91,317	161	1,345	1,712	178	1,712	1,873	1,000	1,000	85,761	4,429	90,190	913	91,103	VERMONT
VIRGINIA	610,695	38,755	649,450	1,345	8,239	10,985	2,746	10,985	12,330	1,000	1,000	620,279	41,501	661,780	6,832	668,612	VIRGINIA
WASHINGTON	541,904	49,309	591,213	5,668	14,687	19,583	4,866	19,583	25,151	1,000	1,000	562,099	54,205	616,304	2,907	619,211	WASHINGTON
WEST VIRGINIA	317,177	6,212	323,389	388	6,392	8,523	2,131	8,523	9,911	1,000	1,000	323,957	8,743	332,700	2,904	335,604	WEST VIRGINIA
WISCONSIN	730,827	114,488	845,315	761	12,915	17,220	4,305	17,220	18,001	1,000	1,000	744,523	118,793	863,316	12,900	876,216	WISCONSIN
WYOMING	56,347	22,322	78,669	962	1,597	2,129	532	2,129	3,091	1,000	1,000	98,869	22,894	121,763	1,220	122,983	WYOMING
DISTRICT OF COLUMBIA	163,499	1,705	165,204	1,426	1,944	2,592	685	2,592	4,018	1,000	1,000	169,222	2,333	171,555	320	171,875	DISTRICT OF COLUMBIA
TOTAL	29,908,912	3,765,959	33,674,871	64,176	487,553	649,200	161,647	649,200	713,376	1,000	1,000	30,460,641	3,868,506	34,329,147	377,812	34,706,959	TOTAL
PERCENTAGE	87.12	10.80	97.92	0.19	1.42	1.89	0.47	1.89	2.08	11.27	100.00	88.73	11.27	100.00	-	-	PERCENTAGE

1/ THIS TABLE IS ONE OF A SERIES (G-21 THROUGH G-24) GIVING AN ANALYSIS OF MOTOR-FUEL CONSUMPTION. TABLE G-22 GIVES TOTAL USE BY MONTHS; TABLE G-23 GIVES HIGHWAY USE BY MONTHS; AND TABLE G-24 GIVES NONHIGHWAY USE BY PURPOSE OF USE. THE DATA GIVEN IN THESE TABLES ARE BASED ON REPORTS OF MOTOR-FUEL CONSUMPTION SUBMITTED BY THE SEVERAL STATES AND THE DISTRICT OF COLUMBIA. THE GALLONS REPORTED WERE OBTAINED IN SOME INSTANCES FROM THOSE IN TABLE G-2. 1948 GALLONS IN THE LATTER TABLE ARE, IN MOST INSTANCES, AS REPORTED BY THE STATES WITHOUT ADJUSTMENT FOR PERIOD OF USE, TIME LAG IN CLAIMING REFUNDS, ETC. TO MAKE THE ANALYSIS UNIFORM AND COMPLETE IT WAS NECESSARY TO MAKE NUMEROUS ESTIMATES AND APPROXIMATIONS. FOR INFORMATION ON THE STATE MOTOR-FUEL TAX LAWS AND ADMINISTRATION, SEE TABLES G-101 THROUGH G-110.

2/ AMOUNTS OF HIGHWAY AND NONHIGHWAY USE WERE DETERMINED BY ANALYSIS OF DATA ON EXEMPTIONS AND REFUNDS. MOST STATES REPORT REFUNDS CERTIFIED OR PAID IN A GIVEN PERIOD AND NOT THE AMOUNT OF NONTAXABLE FUEL PURCHASED IN THE PERIOD. IN ORDER TO APPROXIMATE THE GALLONS CONSUMED DURING THE CALENDAR YEAR THAT WERE SUBJECT TO REFUND, THE MONTHLY SERIES OF REFUND GALLONS WAS OFFSET ONE OR MORE MONTHS. FOR STATES THAT REPORT NO EXEMPTIONS OR REFUNDS

FOR NONHIGHWAY USE, ESTIMATES WERE BASED ON DATA FOR STATES HAVING SIMILAR CHARACTERISTICS, AND ON OTHER AVAILABLE INFORMATION.

3/ ALL MOTOR FUEL USED BY THE MILITARY SERVICES AND NONHIGHWAY FUEL USED BY CIVILIAN BRANCHES OF THE FEDERAL GOVERNMENT HAVE BEEN EXCLUDED FROM THIS TABLE.

4/ SOME STATES MAKE A FLAT PERCENTAGE ALLOWANCE FOR LOSSES IN STORAGE AND HANDLING, AND OTHERS ALLOW FOR ACTUAL LOSSES NOT TO EXCEED A SPECIFIC PERCENTAGE (SEE TABLE G-103). STILL OTHERS PERMIT DISTRIBUTORS TO CLAIM LOSSES IN STORAGE AND HANDLING. THE MAXIMUM ALLOWANCE USED IN THIS ANALYSIS TO COVER WHERE REPORTED SEPARATELY, ARE ALSO INCLUDED IN THIS COLUMN. THE MAXIMUM ALLOWANCE USED IN THIS ANALYSIS TO COVER LOSSES IN STORAGE AND HANDLING WAS 1 1/2 PERCENT, WHERE ALLOWANCES WERE NOT REPORTED. ESTIMATES WERE MADE ON THE BASIS OF LEGAL PROVISIONS AND REPORTED PRACTICES. WHERE NO DEFINITE PERCENTAGE IS STIPULATED, AN ALLOWANCE OF 1 PERCENT WAS MADE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## TOTAL MOTOR-FUEL CONSUMPTION BY MONTHS IN 1948

TABLE G-22, 1948  
ISSUED JULY 1949

STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	STATE
ALABAMA	35,901	33,112	39,584	40,118	41,073	39,517	41,808	41,685	40,741	41,947	39,800	42,340	477,686	ALABAMA
ARIZONA	17,416	17,035	18,109	17,795	17,248	19,343	18,334	18,161	19,239	17,428	18,674	20,674	219,375	ARIZONA
ARKANSAS	23,122	19,293	24,887	26,498	27,537	29,663	29,099	29,099	30,369	30,369	28,282	30,263	327,179	ARKANSAS
CALIFORNIA	223,338	243,280	257,549	258,191	258,436	288,109	290,574	277,014	263,721	243,149	273,401	279,397	3,156,159	CALIFORNIA
COLORADO	23,210	22,664	27,537	33,320	33,405	37,992	44,305	42,616	36,449	32,722	28,489	27,716	390,645	COLORADO
CONNECTICUT	21,280	29,178	33,657	35,931	38,111	40,047	43,195	42,304	40,303	38,804	37,514	38,099	448,683	CONNECTICUT
DELAWARE	5,706	5,706	6,592	7,130	7,130	7,679	8,215	7,665	7,665	7,010	6,772	6,772	83,778	DELAWARE
FLORIDA	61,806	59,243	65,199	59,636	55,122	53,899	54,162	53,031	50,608	54,069	58,206	65,624	690,695	FLORIDA
GEORGIA	48,393	44,622	52,407	53,671	53,897	53,019	54,905	55,219	52,772	55,007	53,350	54,324	632,086	GEORGIA
IDAHO	10,172	10,006	13,067	14,911	15,797	17,098	18,183	19,814	19,209	16,248	13,599	11,508	179,602	IDAHO
ILLINOIS	137,966	129,270	155,344	183,141	189,006	187,433	186,716	179,957	183,935	183,935	168,129	164,951	2,044,081	ILLINOIS
INDIANA	71,663	69,589	82,135	89,829	97,912	100,632	95,572	94,526	91,427	91,851	87,119	84,404	1,056,659	INDIANA
IOWA	52,328	50,809	64,435	88,436	86,470	82,095	81,142	76,165	74,012	76,813	69,411	56,942	861,018	IOWA
KANSAS	43,362	38,992	45,803	57,629	58,818	70,184	71,094	70,653	65,985	65,282	49,704	49,497	682,566	KANSAS
KENTUCKY	35,350	31,466	38,552	42,682	43,337	43,996	43,007	44,129	42,403	42,331	41,129	41,523	490,155	KENTUCKY
LOUISIANA	31,297	27,399	36,624	35,789	37,080	37,778	37,723	37,184	39,470	39,682	37,417	39,339	437,742	LOUISIANA
MAINE	13,319	12,349	14,314	15,288	17,513	19,596	23,274	23,145	20,246	18,627	16,824	16,133	210,638	MAINE
MARYLAND	30,676	27,473	34,860	37,397	40,645	38,814	40,933	39,227	39,025	38,358	36,315	36,118	440,041	MARYLAND
MASSACHUSETTS	59,264	55,720	64,859	69,609	75,720	74,270	74,270	76,674	74,270	74,270	71,413	74,325	860,409	MASSACHUSETTS
MICHIGAN	128,319	120,091	129,849	144,161	146,600	154,906	153,301	160,563	152,567	155,377	140,097	142,227	1,728,658	MICHIGAN
MINNESOTA	50,667	48,791	58,704	67,195	78,629	79,908	84,337	84,663	78,736	78,265	65,376	55,239	830,510	MINNESOTA
MISSISSIPPI	25,427	20,820	29,008	31,296	33,596	30,104	33,655	33,569	32,177	31,377	29,717	31,338	362,084	MISSISSIPPI
MISSOURI	72,757	64,879	74,091	84,190	87,818	91,431	93,302	89,222	87,234	87,234	82,031	80,913	991,186	MISSOURI
MONTANA	10,768	9,607	13,128	15,345	20,680	19,917	24,241	25,924	21,222	16,567	14,536	12,713	208,168	MONTANA
NEBRASKA	26,562	24,768	27,917	35,853	35,749	36,851	43,598	39,884	37,231	33,724	30,269	27,079	399,545	NEBRASKA
NEVADA	4,251	4,272	4,765	5,176	5,911	7,085	7,175	7,175	6,954	5,897	5,433	4,916	69,907	NEVADA
NEW HAMPSHIRE	7,948	7,290	8,225	8,835	9,548	10,613	13,175	13,218	11,533	10,066	9,284	9,364	119,039	NEW HAMPSHIRE
NEW JERSEY	75,560	69,687	84,334	88,798	93,497	96,236	104,619	102,802	95,046	91,730	89,783	90,188	1,082,280	NEW JERSEY
NEW MEXICO	13,778	13,444	14,919	16,044	16,747	18,141	18,674	18,758	17,413	16,240	16,592	16,765	197,735	NEW MEXICO
NEW YORK	154,122	144,118	171,611	185,216	199,042	209,222	230,671	224,548	212,265	201,804	191,631	159,127	2,314,577	NEW YORK
NORTH CAROLINA	59,812	49,682	61,656	66,449	65,472	66,767	66,237	64,596	69,517	65,721	67,706	65,161	767,876	NORTH CAROLINA
NORTH DAKOTA	9,325	8,584	10,768	21,022	31,489	26,988	28,262	33,535	30,795	22,250	16,161	13,259	252,638	NORTH DAKOTA
OHIO	136,371	133,143	152,246	161,643	170,354	176,898	182,292	172,488	167,959	165,870	162,506	161,249	1,943,479	OHIO
OKLAHOMA	35,614	40,050	44,451	49,687	51,164	62,160	61,767	56,739	54,200	51,117	48,240	49,118	604,596	OKLAHOMA
OREGON	30,475	30,757	34,543	37,410	39,313	44,166	47,869	50,685	49,443	47,070	38,612	35,688	478,635	OREGON
PENNSYLVANIA	136,735	127,162	152,777	168,022	172,083	177,732	186,122	181,134	175,274	173,100	165,038	165,927	1,977,596	PENNSYLVANIA
RHODE ISLAND	11,196	9,238	11,577	11,600	12,508	13,109	14,667	14,062	13,326	12,384	11,821	12,845	148,413	RHODE ISLAND
SOUTH CAROLINA	28,937	25,543	30,956	32,609	31,566	31,966	33,683	33,193	32,457	32,842	32,487	32,682	378,921	SOUTH CAROLINA
SOUTH DAKOTA	14,463	14,463	16,727	21,608	25,237	29,302	26,517	22,340	19,999	17,347	17,347	17,347	257,397	SOUTH DAKOTA
TENNESSEE	38,328	33,312	45,114	50,290	54,571	48,500	55,675	51,759	48,341	56,527	51,344	49,709	583,670	TENNESSEE
TEXAS	156,975	145,591	186,491	193,668	193,688	203,812	211,056	198,299	190,271	190,642	189,755	196,345	2,256,593	TEXAS
UTAH	12,344	11,031	13,067	14,846	15,401	17,461	17,685	18,433	17,443	16,084	15,483	12,313	181,591	UTAH
VERMONT	5,917	5,288	6,011	6,693	7,545	8,349	10,101	10,156	8,716	8,236	7,244	6,847	91,103	VERMONT
VIRGINIA	46,586	42,061	52,004	56,139	57,121	60,563	63,697	58,795	60,112	58,148	56,371	56,715	668,612	VIRGINIA
WASHINGTON	40,336	40,315	47,604	50,612	50,582	56,571	59,990	62,058	61,753	50,774	50,275	48,341	619,211	WASHINGTON
WEST VIRGINIA	23,464	19,781	25,404	29,983	30,109	29,905	32,895	29,912	32,727	27,738	29,912	25,331	335,294	WEST VIRGINIA
WISCONSIN	55,163	56,582	63,933	73,893	77,916	83,847	88,517	85,122	80,812	77,017	69,568	63,650	876,216	WISCONSIN
WYOMING	7,098	6,504	8,123	9,432	10,260	11,791	11,901	11,510	11,964	10,672	8,809	9,671	122,980	WYOMING
DISTRICT OF COLUMBIA	13,119	11,740	13,897	14,338	14,387	14,604	15,018	14,263	14,059	14,612	14,189	15,116	169,542	DISTRICT OF COLUMBIA
TOTAL	2,387,999	2,265,298	2,669,981	2,917,151	3,030,554	3,155,323	3,299,751	3,215,085	3,084,649	2,974,421	2,869,095	2,837,692	34,706,959	TOTAL

1/ THIS TABLE IS ONE OF A SERIES (G-21 THROUGH G-24) GIVING AN ANALYSIS OF MOTOR-FUEL CONSUMPTION. TABLE G-21 GIVES THE SEPARATION BETWEEN HIGHWAY AND NONHIGHWAY USE, TABLE G-22 GIVES HIGHWAY USE BY MONTHS, AND TABLE G-24 GIVES NONHIGHWAY USE BY PURPOSE OF USE. SEE NOTES TO TABLE G-21.

DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

## HIGHWAY USE OF MOTOR FUEL BY MONTHS IN 1948

 TABLE G-23, 1948  
 ISSUED JULY 1949

STATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	STATE
ALABAMA	34,274	31,855	37,636	37,377	35,627	33,119	36,753	37,183	37,883	38,988	37,069	40,048	438,112	ALABAMA
ARIZONA	15,565	15,008	16,017	15,391	15,918	17,664	16,084	16,718	17,891	19,372	17,271	19,372	196,274	ARIZONA
ARKANSAS	22,015	18,403	23,486	24,435	23,636	26,079	26,079	28,566	28,566	28,241	26,375	28,360	239,218	ARKANSAS
CALIFORNIA	207,202	221,194	234,162	228,321	234,817	253,751	260,236	247,195	240,280	254,119	254,122	254,178	2,852,597	CALIFORNIA
COLORADO	20,178	19,567	23,429	26,472	24,321	27,918	32,560	33,560	26,970	25,291	24,385	24,960	309,611	COLORADO
CONNECTICUT	29,379	27,626	31,869	34,107	35,898	34,476	41,466	40,476	37,889	36,887	35,425	36,513	425,423	CONNECTICUT
DELAWARE	5,241	4,694	6,352	6,330	6,091	6,612	7,387	6,909	6,909	6,247	6,152	6,214	74,812	DELAWARE
FLORIDA	52,089	51,172	55,987	50,963	47,231	46,009	46,180	45,017	43,046	46,073	49,645	55,996	590,208	FLORIDA
GEORGIA	46,212	42,941	49,797	49,882	46,639	44,649	48,041	43,310	49,012	51,049	49,820	51,696	579,048	GEORGIA
IDAH0	9,268	9,028	13,249	12,708	13,249	13,855	16,657	15,827	16,518	13,986	12,464	10,525	154,023	IDAH0
ILLINOIS	114,637	106,229	143,107	161,903	166,093	164,465	161,622	154,013	154,993	157,150	141,121	137,177	1,761,420	ILLINOIS
INDIANA	63,969	63,937	73,265	76,732	82,268	78,219	80,126	85,083	81,964	76,379	73,485	74,384	912,431	INDIANA
IOWA	34,819	45,481	53,850	68,207	60,857	55,865	52,543	52,242	55,202	59,860	47,128	41,617	627,731	IOWA
KANSAS	39,040	33,005	31,082	36,985	37,732	43,989	39,388	39,046	40,884	37,862	37,862	35,684	455,310	KANSAS
KENTUCKY	34,143	30,100	36,691	40,029	40,193	40,913	40,712	42,177	40,212	40,320	39,357	40,081	465,125	KENTUCKY
LOUISIANA	30,063	26,393	35,081	34,683	33,492	33,712	34,333	34,149	37,365	37,467	35,457	37,572	409,767	LOUISIANA
MAINE	12,542	11,689	13,478	14,313	16,247	18,087	21,282	21,562	18,200	17,078	15,452	15,188	195,118	MAINE
MARYLAND	29,091	25,912	32,811	34,288	36,859	34,125	36,220	34,995	35,688	34,999	33,840	34,406	402,834	MARYLAND
MASSACHUSETTS	54,402	52,720	61,705	65,364	67,806	73,193	80,513	76,593	72,683	69,050	68,116	69,668	808,570	MASSACHUSETTS
MICHIGAN	106,678	99,110	109,134	124,377	122,815	130,526	135,566	136,457	125,756	122,178	122,616	125,687	1,460,942	MICHIGAN
MINNESOTA	45,037	43,463	52,098	52,591	55,593	56,449	59,186	60,515	59,522	61,696	54,425	48,072	648,497	MINNESOTA
MISSISSIPPI	24,397	20,000	27,730	29,511	30,534	26,700	30,767	30,975	30,416	29,571	28,088	29,870	338,559	MISSISSIPPI
MISSOURI	67,717	60,836	67,202	74,402	76,044	79,596	78,223	75,489	73,410	76,871	73,410	75,653	887,085	MISSOURI
MONTANA	8,988	8,113	11,127	13,674	15,898	13,561	15,922	15,756	13,186	12,722	12,406	11,046	152,369	MONTANA
NEBRASKA	24,345	22,875	25,028	31,337	29,069	30,153	35,559	34,456	30,466	27,846	26,028	24,389	341,551	NEBRASKA
NEVADA	3,803	3,925	4,265	4,597	5,245	6,344	6,519	6,954	6,954	5,296	4,966	4,582	62,705	NEVADA
NEW HAMPSHIRE	7,532	7,040	7,964	8,390	9,188	10,142	12,787	12,638	11,075	9,625	8,879	9,051	114,311	NEW HAMPSHIRE
NEW JERSEY	70,593	65,366	78,399	82,582	87,375	89,069	98,157	96,240	88,792	85,716	84,447	85,114	1,011,760	NEW JERSEY
NEW MEXICO	12,018	11,682	13,108	13,176	14,678	14,853	16,046	16,775	14,376	14,325	15,404	15,413	171,854	NEW MEXICO
NEW YORK	142,611	132,806	160,394	171,920	184,013	192,616	209,145	206,442	192,789	187,355	179,766	177,249	2,138,206	NEW YORK
NORTH CAROLINA	59,486	47,000	56,825	59,824	59,314	60,777	60,919	59,733	64,288	60,871	62,878	61,176	709,651	NORTH CAROLINA
NORTH DAKOTA	5,663	5,178	5,957	9,217	11,327	14,306	15,367	15,597	14,228	13,922	9,921	7,159	127,842	NORTH DAKOTA
OHIO	128,304	124,048	143,237	151,277	156,346	160,400	159,030	156,038	150,490	152,818	150,569	144,884	1,777,441	OHIO
OKLAHOMA	30,581	34,995	36,272	38,503	39,670	41,266	41,107	41,091	40,926	40,815	40,911	42,573	469,100	OKLAHOMA
OREGON	27,442	28,005	31,022	32,917	34,462	38,177	40,223	42,717	43,230	34,683	34,060	32,125	419,003	OREGON
PENNSYLVANIA	120,190	117,085	143,656	153,340	159,280	164,515	169,117	166,679	159,719	161,319	156,128	156,155	1,855,583	PENNSYLVANIA
RHODE ISLAND	10,911	8,884	11,239	11,277	12,142	12,774	14,237	13,663	12,883	11,990	11,457	12,568	144,025	RHODE ISLAND
SOUTH CAROLINA	26,652	24,355	28,443	29,601	28,509	29,388	31,107	30,818	30,164	30,435	30,009	30,754	350,275	SOUTH CAROLINA
SOUTH DAKOTA	11,701	12,255	12,818	10,623	15,295	13,645	13,819	15,928	15,086	15,086	15,120	15,232	165,963	SOUTH DAKOTA
TENNESSEE	35,826	31,207	42,010	47,020	50,207	43,376	51,801	48,378	44,403	53,572	47,892	45,697	541,349	TENNESSEE
TEXAS	134,356	117,885	153,374	150,145	142,004	152,387	185,850	171,286	157,895	160,886	165,774	176,486	1,868,288	TEXAS
UTAH	11,478	10,155	11,970	13,294	13,575	15,436	15,434	16,543	15,488	14,523	14,491	11,539	163,926	UTAH
VERMONT	5,568	5,007	5,681	6,275	7,041	7,436	9,534	9,887	8,234	7,773	7,491	6,563	85,761	VERMONT
VIRGINIA	43,335	38,751	48,278	51,739	52,889	55,111	59,800	53,559	56,242	53,493	53,157	53,325	620,279	VIRGINIA
WASHINGTON	37,303	36,461	43,759	47,304	47,118	51,824	54,978	56,408	54,642	45,393	43,975	43,034	562,099	WASHINGTON
WEST VIRGINIA	29,711	28,568	31,971	28,814	28,711	28,814	31,924	31,924	26,814	26,814	29,073	24,667	323,957	WEST VIRGINIA
WISCONSIN	48,778	50,246	56,540	64,300	64,095	68,246	70,738	68,857	65,572	66,388	62,554	57,359	744,523	WISCONSIN
WYOMING	5,422	5,192	6,540	7,179	8,466	9,514	11,832	11,720	9,584	8,556	7,819	7,819	94,906	WYOMING
DISTRICT OF COLUMBIA	12,911	11,544	13,709	14,344	14,125	14,389	14,701	14,041	13,884	14,341	13,945	14,335	166,869	DISTRICT OF COLUMBIA
TOTAL	2,152,776	2,040,264	2,406,809	2,550,278	2,598,106	2,679,576	2,821,926	2,781,275	2,676,304	2,624,474	2,565,218	2,563,535	30,460,641	TOTAL

1/ THIS TABLE IS ONE OF A SERIES (G-21 THROUGH G-24) GIVING AN ANALYSIS OF MOTOR-FUEL CONSUMPTION. TABLE G-21 GIVES THE SEGREGATION BETWEEN HIGHWAY AND NONHIGHWAY USE, TABLE G-22 GIVES TOTAL USE BY MONTHS, AND TABLE G-24 GIVES NONHIGHWAY USE BY PURPOSE OF USE. SEE NOTES TO TABLE G-21.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSNONHIGHWAY USE OF MOTOR FUEL IN 1948 <sup>1/</sup>  
ANALYSIS OF PRIVATE AND COMMERCIAL USE FOR OTHER THAN HIGHWAY PURPOSESTABLE G-24, 1948  
ISSUED JULY 1949

STATE	TOTAL NON- HIGHWAY USE <sup>2/</sup>	UNCLAS- SIFIED	OTHER USES										STATE
			TOTAL	AGRICUL- TURAL USE	TOTAL	AVIATION	INDUSTRIAL AND COMMERCIAL <sup>3/</sup>	CONSTRUC- TION <sup>3/</sup>	DOMESTIC	MARINE	MISCEL- LANEOUS		
ALABAMA	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	1,000 GALLONS	ALABAMA
ARIZONA	33,403	-	-	-	-	-	-	-	-	-	-	-	ARIZONA
ARIZONA	19,628	-	-	-	-	-	-	-	-	-	-	-	ARIZONA
ARKANSAS	22,422	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS
ARKANSAS	275,828	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	70,316	-	-	-	-	-	-	-	-	-	-	-	COLORADO
COLORADO	17,695	-	-	-	-	-	-	-	-	-	-	-	CONNECTICUT
CONNECTICUT	6,799	-	-	-	-	-	-	-	-	-	-	-	DELAWARE
DELAWARE	85,060	-	-	-	-	-	-	-	-	-	-	-	FLORIDA
FLORIDA	48,046	-	-	-	-	-	-	-	-	-	-	-	GEORGIA
GEORGIA	23,097	-	-	-	-	-	-	-	-	-	-	-	IDAHO
IDAHO	246,708	-	-	-	-	-	-	-	-	-	-	-	ILLINOIS
ILLINOIS	125,885	-	-	-	-	-	-	-	-	-	-	-	ILLINOIS
INDIANA	217,264	-	-	-	-	-	-	-	-	-	-	-	IOWA
IOWA	214,195	-	-	-	-	-	-	-	-	-	-	-	KANSAS
KANSAS	16,346	-	-	-	-	-	-	-	-	-	-	-	KENTUCKY
KENTUCKY	19,049	-	-	-	-	-	-	-	-	-	-	-	LOUISIANA
LOUISIANA	12,603	-	-	-	-	-	-	-	-	-	-	-	MAINE
MAINE	30,541	-	-	-	-	-	-	-	-	-	-	-	MARYLAND
MARYLAND	40,547	-	-	-	-	-	-	-	-	-	-	-	MASSACHUSETTS
MASSACHUSETTS	233,626	-	-	-	-	-	-	-	-	-	-	-	MICHIGAN
MICHIGAN	167,198	-	-	-	-	-	-	-	-	-	-	-	MINNESOTA
MINNESOTA	15,787	-	-	-	-	-	-	-	-	-	-	-	MISSISSIPPI
MISSISSIPPI	86,779	-	-	-	-	-	-	-	-	-	-	-	MISSOURI
MISSOURI	51,621	-	-	-	-	-	-	-	-	-	-	-	MONTANA
MONTANA	50,146	-	-	-	-	-	-	-	-	-	-	-	NEBRASKA
NEBRASKA	6,167	-	-	-	-	-	-	-	-	-	-	-	NEVADA
NEVADA	2,600	-	-	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE
NEW HAMPSHIRE	56,015	-	-	-	-	-	-	-	-	-	-	-	NEW JERSEY
NEW JERSEY	22,203	-	-	-	-	-	-	-	-	-	-	-	NEW MEXICO
NEW MEXICO	135,894	-	-	-	-	-	-	-	-	-	-	-	NEW YORK
NEW YORK	46,272	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH CAROLINA	119,223	-	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA
NORTH DAKOTA	128,639	-	-	-	-	-	-	-	-	-	-	-	OHIO
OHIO	127,280	-	-	-	-	-	-	-	-	-	-	-	OKLAHOMA
OKLAHOMA	52,773	-	-	-	-	-	-	-	-	-	-	-	OREGON
OREGON	119,510	-	-	-	-	-	-	-	-	-	-	-	PENNSYLVANIA
PENNSYLVANIA	1,876	-	-	-	-	-	-	-	-	-	-	-	RHODE ISLAND
RHODE ISLAND	22,550	-	-	-	-	-	-	-	-	-	-	-	SOUTH CAROLINA
SOUTH CAROLINA	88,035	-	-	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA
SOUTH DAKOTA	32,819	-	-	-	-	-	-	-	-	-	-	-	TENNESSEE
TENNESSEE	363,343	-	-	-	-	-	-	-	-	-	-	-	TEXAS
TEXAS	14,079	-	-	-	-	-	-	-	-	-	-	-	UTAH
UTAH	4,251	-	-	-	-	-	-	-	-	-	-	-	VERMONT
VERMONT	38,755	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA
VIRGINIA	49,309	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON
WASHINGTON	6,212	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WEST VIRGINIA	114,488	-	-	-	-	-	-	-	-	-	-	-	WISCONSIN
WISCONSIN	22,322	-	-	-	-	-	-	-	-	-	-	-	WYOMING
WYOMING	1,705	-	-	-	-	-	-	-	-	-	-	-	DISTRICT OF COLUMBIA
DISTRICT OF COLUMBIA	-	-	-	-	-	-	-	-	-	-	-	-	PARTIAL TOTALS <sup>5/</sup>
PARTIAL TOTALS <sup>5/</sup>	-	-	-	-	-	-	-	-	-	-	-	-	PERCENTAGE
PERCENTAGE	-	-	-	-	-	-	-	-	-	-	-	-	FULL TOTALS
FULL TOTALS	3,706,859	785,377	2,921,482	-	-	-	-	-	-	-	-	-	FULL TOTALS

1/ THIS TABLE IS ONE OF A SERIES (G-21 THROUGH G-24) GIVING AN ANALYSIS OF MOTOR-FUEL CONSUMPTION. TABLE G-21 GIVES THE SEGREGATION BETWEEN HIGHWAY AND NONHIGHWAY USE. TABLE G-22 GIVES TOTAL USE BY MONTHS, AND TABLE G-23 GIVES HIGHWAY USE BY MONTHS. SEE NOTES TO TABLE G-21.

2/ DATA ON PRIVATE AND COMMERCIAL NONHIGHWAY USE OF MOTOR-VEHICLE FUEL WERE OBTAINED BY ANALYSIS OF REPORTED EXEMPTIONS AND REFUNDS. A COMPLETE AND UNIFORM CLASSIFICATION OF NONHIGHWAY USE IS IMPOSSIBLE BECAUSE (1) THERE ARE CONSIDERABLE DIFFERENCES AMONG THE STATES IN THE DEFINITIONS OF FLUIDS COMING WITHIN THE PURVIEW OF THE TAX, (2) SEVERAL STATES DO NOT ALLOW EXEMPTIONS OR REFUNDS FOR NONHIGHWAY USE OF MOTOR FUEL, (3) SOME STATES ALLOW EXEMPTIONS OR REFUNDS FOR CERTAIN NONHIGHWAY USES BUT FAILED TO REPORT THE

3/ "CONSTRUCTION" IS INCLUDED WITH "INDUSTRIAL AND COMMERCIAL" IN THE CLASSIFICATION OF SOME STATES. FULLY CLASSIFIED, THE FOLLOWING STATES REPORTED AMOUNTS OF AVIATION USE SEPARATELY, BECAUSE OF SPECIAL PROVISIONS GOVERNING EXEMPTIONS OR PAYMENT OF TAX: ARKANSAS 3,577,000 GALLONS; FLORIDA 40,109,000; NEBRASKA 3,901,000; PENNSYLVANIA 3,901,000; UTAH 3,728,000; WYOMING 1,657,000.

5/ TOTALS FOR 35 STATES FOR WHICH CLASSIFICATION OF NONHIGHWAY USE WAS REPORTED.

1/ THIS TABLE IS ONE OF A SERIES (G-21 THROUGH G-24) GIVING AN ANALYSIS OF MOTOR-FUEL CONSUMPTION. TABLE G-21 GIVES THE SEGREGATION BETWEEN HIGHWAY AND NONHIGHWAY USE, TABLE G-22 GIVES TOTAL USE BY MONTHS, AND TABLE G-23 GIVES HIGHWAY USE BY MONTHS. SEE NOTES TO TABLE G-21.

2/ DATA ON PRIVATE AND COMMERCIAL NONHIGHWAY USE OF MOTOR-VEHICLE FUEL WERE OBTAINED BY ANALYSIS OF REPORTED EXEMPTIONS AND REFUNDS. A COMPLETE AND UNIFORM CLASSIFICATION OF NONHIGHWAY USE IS IMPOSSIBLE BECAUSE (1) THERE ARE CONSIDERABLE DIFFERENCES AMONG THE STATES IN THE DEFINITIONS OF FLUIDS COMING WITHIN THE PURVIEW OF THE TAX, (2) SEVERAL STATES DO NOT ALLOW EXEMPTIONS OR REFUNDS FOR NONHIGHWAY USE OF MOTOR FUEL, (3) SOME STATES ALLOW EXEMPTIONS OR REFUNDS FOR CERTAIN NONHIGHWAY USES BUT FAILED TO REPORT THE

TOTAL NONHIGHWAY USE, AND (4) SOME STATES FAILED TO REPORT A CLASSIFICATION OF EXEMPTIONS OR REFUNDS ACCORDING TO USE. ASTERISKS (\*) INDICATE STATES FOR WHICH IT WAS NECESSARY TO ESTIMATE A PORTION, OR ALL, OF THE NON-HIGHWAY USE.

3/ "CONSTRUCTION" IS INCLUDED WITH "INDUSTRIAL AND COMMERCIAL" IN THE CLASSIFICATION OF SOME STATES. 4/ IN ADDITION TO THE STATES IN WHICH NONHIGHWAY USES WERE FULLY CLASSIFIED, THE FOLLOWING STATES REPORTED AMOUNTS OF AVIATION USE SEPARATELY, BECAUSE OF SPECIAL PROVISIONS GOVERNING EXEMPTIONS OR PAYMENT OF TAX: ARKANSAS 3,577,000 GALLONS; FLORIDA 40,109,000; NEBRASKA 3,901,000; PENNSYLVANIA 9,650,000; UTAH 3,728,000; AND WYOMING 1,657,000.

5/ TOTALS FOR 35 STATES FOR WHICH CLASSIFICATION OF NONHIGHWAY USE WAS REPORTED.

## BASIC PROVISIONS OF STATE MOTOR-FUEL TAX LAWS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

TABLE 0-101  
STATUS AS OF JANUARY 1, 1949  
SHEET 1 OF 2

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTOMOBILES AND ON THE LAWS OF THE SEVERAL STATES

STATE	PRESENT TAX RATE IN CENTS PER GALLON	PREVIOUS TAX RATE IN CENTS PER GALLON	DATE OF CHANGE IN TAX RATE	MOTOR-VEHICLE FUELS TAXED AND RATE OF TAX IN CENTS PER GALLON					OTHER LIQUID FUELS TAXED	TAX PAID IN FIRST INSTANCE BY -	TAX ON GASOLINE COMPUTED ON BASIS OF -	TAX ON OTHER FUELS COMPUTED ON BASIS OF -	STATE
				ALL MOTOR- VEHICLE FUELS	GASOLINE AND RELATED FUELS	DIESEL OIL	BUTANE	SPECIAL TRACTOR FUELS					
ALABAMA	6	5	1932	-	6	1/6	1/6	1/6	-	DISTRIBUTORS, REFINERS, RETAILERS, OR STORERS. GASOLINE-WHOLESALE DISTRIBUTORS AND IMPORTERS. USE-FUEL USER.	QUANTITIES SOLD AND USED	QUANTITIES SOLD FOR USE IN MOTOR VEHICLES	ALABAMA
ARIZONA	5	5	1931	5	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS AND IMPORTERS. USE-FUEL USER.	QUANTITIES USED ON HIGHWAYS	QUANTITIES USED ON HIGHWAYS	ARIZONA
CALIFORNIA	2 1/2 8-1/2	6 3	1938 1947	6-1/2 8-1/2	-	12/1	12/1	-	(1/1)	GASOLINE-WHOLESALE DISTRIBUTORS, OTHER FUELS-CONSUMERS. TERMINALS. REFINERS PAY TAX ON FUEL SOLD DIRECTLY TO RETAILERS, I.E., WHEN ACTING AS DISTRIBUTORS. DIESEL FUEL-CONSUMER.	INSHIPMENTS OR USED	QUANTITIES USED ON HIGHWAYS	CALIFORNIA
COLORADO	6	4	1947	-	6	6	12/1	6/6	-	GASOLINE-DISTRIBUTORS, REFINERS AND PIPE LINE TERMINALS. REFINERS PAY TAX ON FUEL SOLD DIRECTLY TO RETAILERS, I.E., WHEN ACTING AS DISTRIBUTORS. DIESEL FUEL-CONSUMER.	REFINERY AND PIPE LINE TERMINAL INVOICE CHARGE	QUANTITIES USED ON HIGHWAYS	COLORADO
CONNECTICUT	4	3	1947	-	4	4	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, SPECIAL FUEL- CONSUMER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	CONNECTICUT
DELAWARE	5	4	1949	-	5	5	-	-	-	WHOLESALE DISTRIBUTORS, ON FIRST SALE OR USED IN STATE, USE-FUEL USER.	QUANTITIES SOLD AND USED	QUANTITIES SOLD FOR USE ON HIGHWAYS	DELAWARE
FLORIDA	7	6	1931	7	-	-	-	-	-	WHOLESALE DISTRIBUTORS, ON FIRST SALE OR USED IN STATE, USE-FUEL USER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	FLORIDA
GEORGIA	7	6	1949	7	-	-	-	-	KEROSENE	FIRST PERSON IN STATE WHO PRODUCES, REFINES, USES, OR SELLS THE FUEL.	QUANTITIES DISTRIBUTED AND USED	QUANTITIES SOLD FOR USE IN MOTOR VEHICLES	GEORGIA
IDAH	6	5-1/2	1945	6	-	-	-	-	-	IMPORTERS, REFINERS, AND PRODUCERS.	QUANTITIES SOLD	QUANTITIES USED ON HIGHWAYS	IDAH
ILLINOIS	3	2	1929	3	-	-	-	-	-	WHOLESALE DISTRIBUTORS OR RETAIL DEALERS WHO FIRST MANUFACTURE FUEL.	QUANTITIES SOLD AND USED	QUANTITIES SOLD FOR USE IN MOTOR VEHICLES	ILLINOIS
INDIANA	4	3	1929	4	-	-	-	-	-	GASOLINE-DISTRIBUTORS, REFINERS, AND RETAILERS. USE-FUEL CONSUMERS.	QUANTITIES RECEIVED	QUANTITIES USED ON HIGHWAYS	INDIANA
IOWA	4	3	1945	4	-	-	-	-	-	WHOLESALE DISTRIBUTORS.	INVOICE CHARGE	QUANTITIES SOLD FOR USE ON HIGHWAYS	IOWA
KANSAS	5	4	1949	5	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, USE-FUEL LICENSED USERS.	QUANTITIES RECEIVED	QUANTITIES USED ON HIGHWAYS	KANSAS
KENTUCKY	7	5	1948	7	-	-	-	-	-	GASOLINE TAX-WHOLESALE AND REFINER, MOTOR- VEHICLE TAX-WHOLESALE AND REFINER, IS PAID BY USER.	QUANTITIES RECEIVED AND WITHDRAWN FROM STORAGE TERMINALS	QUANTITIES USED ON HIGHWAYS	KENTUCKY
LOUISIANA	9	7	1948	9	-	-	-	12/1	KEROSENE	DISTRIBUTOR, REFINER, AND IMPORTER. REFINERS PAY TAX ON FUEL SOLD DIRECTLY TO RETAILERS, I.E., WHEN ACTING AS DISTRIBUTORS. USE-FUEL TAX PAID BY USER.	QUANTITIES SOLD, USED, AND CONSUMED	QUANTITIES USED ON HIGHWAYS	LOUISIANA
MAINE	6	4	1947	-	6	6	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, USE-FUEL CONSUMER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	MAINE
MARYLAND	5	4	1947	5	-	-	-	-	-	FIRST PERSON IN STATE WHO MANUFACTURES THE FUEL.	QUANTITIES SOLD AND USED	QUANTITIES SOLD FOR USE IN MOTOR VEHICLES	MARYLAND
MASSACHUSETTS	3	2	1931	3	-	12/1	3	3	-	WHOLESALE DISTRIBUTORS, EXCEPT THAT DIESEL FUEL TAX IS PAID BY USER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	MASSACHUSETTS
MICHIGAN	3	2	1927	3	-	12/1	3	3	-	FUEL TAX IS PAID BY USER.	QUANTITIES RECEIVED	QUANTITIES USED ON HIGHWAYS	MICHIGAN
MINNESOTA	5	4	1949	10/5	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTOR, SPECIAL USE- FUEL USER.	INSHIPMENTS	QUANTITIES USED ON HIGHWAYS	MINNESOTA
MISSISSIPPI	6	5-1/2	1932	6	11/1	11/1	11/1	-	(11/1)	WHOLESALE DISTRIBUTORS AND PRODUCERS.	QUANTITIES INVOICED	QUANTITIES USED ON HIGHWAYS	MISSISSIPPI
MISSOURI	2	2	1925	2	-	-	-	-	-	GASOLINE-DISTRIBUTOR 12/1 LICENSED USE-FUEL USER. GASOLINE-DISTRIBUTORS, LOWER GRADE FUELS- CONSUMERS.	QUANTITIES RECEIVED	QUANTITIES USED ON HIGHWAYS	MISSOURI
MONTANA	6	5	1949	6	-	-	-	-	-	GASOLINE-DISTRIBUTORS, LOWER GRADE FUELS- CONSUMERS.	INSHIPMENTS PLUS REFINERY DISTRIBUTION	QUANTITIES USED ON HIGHWAYS	MONTANA
NEBRASKA	6	5	1949	6	4-1/2	5	5	6/6	-	IMPORTERS, PRODUCERS, AND REFINERS.	QUANTITIES IMPORTED	QUANTITIES USED ON HIGHWAYS	NEBRASKA
NEVADA	4-1/2	4	1949	-	-	-	-	-	-	GASOLINE-DISTRIBUTORS, DIESEL FUEL-CONSUMERS.	QUANTITIES DISTRIBUTED	QUANTITIES USED ON HIGHWAYS	NEVADA
NEW HAMPSHIRE	4	3	1928	4	-	-	-	-	-	GASOLINE-IMPORTER, PRODUCER, OR REFINER.	RECEIPTS OR SALES, DISTRIBUTOR'S OPTION	QUANTITIES USED ON HIGHWAYS	NEW HAMPSHIRE
NEW JERSEY	3	2	1930	3	-	-	-	-	-	OTHER FUEL-USER. GASOLINE-IMPORTER, PRODUCER, AND REFINERS. DIESEL FUEL-FINAL SELLER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	NEW JERSEY
NEW MEXICO	7	5	1949	7	-	-	-	-	-	GASOLINE-DISTRIBUTORS, OTHER FUELS-CONSUMERS.	IMPORTS PLUS PRODUCTION	QUANTITIES USED ON HIGHWAYS	NEW MEXICO
NEW YORK	3	3	1937	3	-	-	-	-	-	GASOLINE-DISTRIBUTORS, DIESEL FUEL-USER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	NEW YORK
NORTH CAROLINA	7	6	1950	7	-	-	-	-	-	FIRST PERSON IN STATE WHO SELLS OR USES THE FUEL, WHETHER WHOLESALE DISTRIBUTOR, RETAIL DEALER, OR USER. 13/ GASOLINE-WHOLESALE DISTRIBUTOR.	RECEIPTS OR SALES, DISTRIBUTOR'S OPTION	QUANTITIES USED ON HIGHWAYS OPTIONAL, QUANTITIES USED ON HIGHWAYS OR RECEIVED BY DISTRIBUTORS 13/	NORTH CAROLINA
NORTH DAKOTA	4	3	1939	-	4	4	4	-	-	WHOLESALE DISTRIBUTOR.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	NORTH DAKOTA
OHIO	4	3	1929	4	-	-	-	-	-	MOTOR VEHICLE FUELS-DISTRIBUTORS, OTHER FUELS-USER.	RECEIPTS	QUANTITIES SOLD FOR USE ON HIGHWAYS	OHIO
OKLAHOMA	6-1/2	5-1/2	1949	6-1/2	-	-	-	-	-	DISTRIBUTORS, MANUFACTURERS, REFINERS, IMPORTERS, PRODUCERS, AND REFINERS MAY PASS TAX ON TO LICENSED DISTRIBUTORS, USE-FUEL USER.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	OKLAHOMA
OREGON	6	5	1949	6	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, USE-FUEL USER. 11/ WHOLESALE DISTRIBUTORS.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS 11/	OREGON
PENNSYLVANIA	5	4	1949	15/5	-	-	-	-	-	WHOLESALE DISTRIBUTORS.	QUANTITIES USED, OR SOLD AND DELIVERED	QUANTITIES USED ON HIGHWAYS	PENNSYLVANIA

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# BASIC PROVISIONS OF STATE MOTOR-FUEL TAX LAWS

TABLE G-101  
STATUS AS OF JANUARY 1, 1950  
SHEET 2 OF 2

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

STATE	PRESENT TAX RATE IN CENTS PER GALLON	DATE OF CHANGE IN TAX RATE	MOTOR-VEHICLE FUELS TAXED AND RATE OF TAX IN CENTS PER GALLON				OTHER LIQUID FUELS TAXED		TAX PAID IN FIRST INSTANCE BY -	TAX ON GASOLINE COMPLETED ON BASIS OF -	TAX ON OTHER FUELS COMPLETED ON BASIS OF -	STATE
			ALL MOTOR- VEHICLE FUELS	GASOLINE AND RELATED FUELS	DIESEL OIL	BUTANE	SPECIAL TRACTOR FUELS	KIND				
RHODE ISLAND	4	3	4	-	-	-	-	-	DISTRIBUTORS, GASOLINE-WHOLESALE DISTRIBUTORS, OTHER FUELS- GASOLINE-WHOLESALE DISTRIBUTORS, USE-FUEL USER.	QUANTITIES SOLD AND USED QUANTITIES SOLD AND USED INSHIPMENTS	QUANTITIES SOLD FOR USE IN MOTOR VEHICLES QUANTITIES USED ON HIGHWAYS	RHODE ISLAND
SOUTH CAROLINA	6	5	6	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, IMPORTERS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES SOLD AND USED QUANTITIES SOLD AND USED INSHIPMENTS	QUANTITIES USED ON HIGHWAYS	SOUTH CAROLINA
SOUTH DAKOTA	4	3	4	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, IMPORTERS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES RECEIVED AND STORED	QUANTITIES USED ON HIGHWAYS	SOUTH DAKOTA
TENNESSEE	7	6	7	-	-	-	-	-	GASOLINE-WHOLESALE DISTRIBUTORS, IMPORTERS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES RECEIVED AND STORED	QUANTITIES USED ON HIGHWAYS	TENNESSEE
TEXAS	4	2	-	4	6	4	-	N/A	PERSON WHO MAKES THE FIRST SALE OF THE FUEL IN THE STATE, MANUFACTURERS AND REFINERS MAY PASS THE TAX ON TO DISTRIBUTORS IN CASE OF STRIP GASOLINE ONLY. USE-FUEL USER.	QUANTITIES SOLD	QUANTITIES USED ON HIGHWAYS	TEXAS
UTAH	4	3 1/2	4	-	-	-	-	-	PRODUCERS, REFINERS, IMPORTERS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES DISTRIBUTED SALES OR RECEIPTS, DISTRIBUTOR'S	QUANTITIES USED ON HIGHWAYS	UTAH
VERMONT	5	4 1/2	-	5	-	-	-	-	PRODUCERS, REFINERS, IMPORTERS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	VERMONT
VIRGINIA	6	5	6	-	-	-	-	-	IMPORTERS, REFINERS, DISTRIBUTORS, AND USERS, WHOLESALE DISTRIBUTORS.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	VIRGINIA
WASHINGTON	5 1/2	5	6 1/2	-	5	-	-	-	GASOLINE-DISTRIBUTORS, OTHER FUELS-CONSUMERS, PRODUCERS, DISTRIBUTORS, IMPORTERS, AND RETAILERS. RETAILERS PAY TAX ON FUEL PURCHASED TAX UNPAID.	QUANTITIES SOLD AND USED INSHIPMENTS PLUS PRODUCTION IN-STATE	QUANTITIES USED ON HIGHWAYS INSHIPMENTS PLUS PRODUCTION IN-STATE	WASHINGTON
WEST VIRGINIA	5	4	-	5	-	-	-	-	WHOLESALE DISTRIBUTORS, WHOLESALE DISTRIBUTORS.	QUANTITIES RECEIVED QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS QUANTITIES USED ON HIGHWAYS	WEST VIRGINIA
WISCONSIN	4	2	4	-	4	-	-	-	FUEL SOLD DIRECTLY TO RETAILERS, I.E., WHEN ACTING AS DISTRIBUTORS, DIESEL OIL USER.	QUANTITIES RECEIVED QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS QUANTITIES USED ON HIGHWAYS	WISCONSIN
WYOMING	4	3	-	-	-	-	16/4	-	IMPORTERS AND DISTRIBUTORS ON FIRST SALE OF FUEL IN THE DISTRICT OF COLUMBIA.	QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	WYOMING
DISTRICT OF COLUMBIA	4	3	4	-	-	-	-	-		QUANTITIES SOLD AND USED	QUANTITIES USED ON HIGHWAYS	DISTRICT OF COLUMBIA

- 1/ TAXED ONLY WHEN USED AS MOTOR FUEL.  
2/ WITHIN 300 FEET OF A HIGHWAY OR IN A PUBLIC PLACE FOR CITIES AND TOWNS OF MISSOURI, OKLAHOMA, AND TEXAS, GASOLINE SOLD AND DELIVERED TO  
VEHICLES FOR USE ON HIGHWAYS OR IN PUBLIC PLACES AT THE RATES OF THOSE ADJOINING STATES.  
3/ KEROSENE AND DISTILLATE ARE TAXED AT THE RATES OF THOSE ADJOINING STATES.  
4/ KEROSENE AND DISTILLATE ARE TAXED AT 6-1/2 CENTS WHEN USED AS MOTOR-VEHICLE FUELS.  
5/ TAX IS PROVIDED BY LAW BUT NOT ENFORCED BECAUSE OF LIMITED USE OF THIS FUEL.  
6/ TAXED IF INITIAL BOILING POINT IS BELOW 200°F.  
7/ EXCEPT KEROSENE, CRUDE PETROLEUM, RESIDUUM, AND GAS OR SMOKE OIL.  
8/ ALL TRACTOR FUEL IS EXEMPTED. NO EXCEPTIONS.  
9/ TAX RATE IS 4 CENTS WHEN FUEL IS USED IN VEHICLES OPERATING UNDER MUNICIPAL FRANCHISE. ALL OTHER HIGHWAY USE IS TAXED AT 5 CENTS.  
10/ EXCEPT FARM TRACTOR FUEL, LOW FLASH, WHICH IS SPECIFICALLY EXEMPTED.  
11/ OIL 1/2 CENT PER GALLON, LUBRICATED GAS 1/8 CENT PER GALLON, EXCEPT WHEN USED TO PROPUL VEHICLES ON THE HIGHWAYS, IN WHICH  
CASE THEY ARE MOTOR FUELS AND TAXED AT 7 CENTS.  
12/ PERSONS HAVING BULK STORAGE FOR WHOLESALE QUANTITIES, EITHER FOR OWN USE OR DISTRIBUTION, MAY BE LICENSED.  
13/ USERS OF FUELS OTHER THAN THOSE COVERED BY THE MOTOR-FUEL TAX LAWS MAY OBTAIN PERMITS AND PAY UPON USE OR MAY QUALIFY AS  
DISTRIBUTORS AND ADHERE TO THE PROVISIONS OF THE LAW APPLICABLE TO DISTRIBUTORS.  
14/ VEHICLES PAYING MILEAGE TAX TO PUBLIC UTILITIES COMMISSIONER ARE NOT SUBJECT TO USE-FUEL TAX LAW.  
15/ GASOLINE AND RELATED FUELS ARE TAXED REGARDLESS OF USE. OTHER FUELS ARE TAKEN UNDER THE FUEL USE TAX ACT FOR HIGHWAY  
USE ONLY.  
16/ TAXED IF INITIAL BOILING POINT IS BELOW 170°F OR 95 PERCENT EVAPORATED BELOW 465°F.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# STATE TAXATION OF USE-FUEL

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-102  
STATUS AS OF JANUARY 1, 1950  
SHEET 1 OF 2

STATE	USE-FUEL TAXED		DESCRIPTION OF FUELS TAXED	METHOD OF PAYMENT OF USE-FUEL TAX	SPECIAL TAXES IMPOSED ON VEHICLES CONSUMING USE-FUEL IN LIEU OF OR IN ADDITION TO FUEL TAX	STATE
	RATE OF TAX	IN MOTOR- VEHICLE TAX LAW OR SEPARATE TAX LAW				
ALABAMA	6	YES	GASOLINE AND ANY LIQUID FUELS USED IN MOTOR VEHICLES AND LIQUEFIED GASES WHEN USED IN MOTOR VEHICLES ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX	TAX IS PAYABLE AT TIME OF PURCHASE FOR USE IN MOTOR VEHICLES USERS OF FUELS NOT TAXED IN ORIGINAL MOTOR-FUEL TAX LAW OBTAIN A LICENSE, POST BOND, REPORT AND PAY TAX ON USE USERS OF FUELS OTHER THAN GASOLINE ARE LICENSED, BONDED, AND REPORT AND PAY TAX ON USE USERS OF FUELS OTHER THAN GASOLINE ARE ISSUED PERMITS, MAY BE BONDED, AND REPORT AND PAY THE TAX ON USE IN MOTOR VEHICLES ON THE HIGHWAYS	HIGHER REGISTRATION FEES ARE LEVIED ON USE-FUEL CONSUMING VEHICLES	ALABAMA ARIZONA ARKANSAS CALIFORNIA
COLORADO	6	YES	ALL FUELS USED FOR THE GENERATION OF POWER IN INTERNAL COMBUSTION ENGINES EXCEPT FUELS SUBJECT TO THE GASOLINE TAX EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ANY SUBSTANCE CAPABLE OF USE IN INTERNAL COMBUSTION ENGINES	USERS OF "SPECIAL FUELS" OBTAIN A LICENSE, REPORT AND PAY TAX ON USE. RETAIL DEALERS OBTAIN LICENSES, REPORT AND PAY TAX FOR UNLICENSED USES FUELS OTHER THAN THOSE COMMONLY KNOWN AS GASOLINE ARE TAXED AT TIME OF PURCHASE OF MOTOR VEHICLES USERS OF FUELS OTHER THAN GASOLINE ARE LICENSED, BONDED, REPORT AND PAY THE TAX ON USE	REGISTRATION FEE IS DOUBLED	COLORADO CONNECTICUT DELAWARE FLORIDA
GEORGIA	7	YES	GASOLINE, BENCOL, NAPHTHA, AND OTHER PETROLEUM PRODUCTS WITH FLASH POINT LESS THAN 100 DEGREES FARENHEIT, WHEN USED FOR USE IN MOTOR VEHICLES ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL VOLATILE AND INFLAMMABLE LIQUIDS WHICH ARE SUITABLE OR PRACTICABLE FOR OPERATING MOTOR VEHICLES ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX	USERS OF OTHER FUELS PAY TAX AT TIME OF PURCHASE FOR USE IN MOTOR VEHICLES USERS OF FUELS OTHER THAN GASOLINE ARE LICENSED AND REPORT AND PAY TAX ON USE USE-FUEL TAX IS PAID BY USER AT TIME OF PURCHASE FOR MOTOR-VEHICLE CONSUMPTION LICENSED USERS REPORT AND PAY TAX		GEORGIA IDaho ILLINOIS INDIANA
IOWA	4	YES	ANY PETROLEUM PRODUCT OR OTHER SUBSTANCE CAPABLE OF BEING USED IN INTERNAL COMBUSTION ENGINES ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX	USERS OF "FUEL OILS" PAY TAX AT TIME OF PURCHASE FOR HIGHWAY USE CUSTOMERS OF "LIQUID FUEL" ARE LICENSED AND BONDED, REPORT AND PAY TAX ON USERS OF "FUEL" OBTAIN A LICENSE, FURNISH BOND, AND REPORT AND PAY TAX ON QUANTITIES USED THE CUSTOMER OF USE-FUEL MUST OBTAIN A PERMIT, REPORT AND PAY THE TAX ON QUANTITIES USED		IOWA KANSAS KENTUCKY LOUISIANA
MAINE	6	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ALL FUELS USED FOR THE GENERATION OF POWER FOR THE PROPULSION OF MOTOR VEHICLES ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX ANY MOTOR FUEL CAPABLE OF GENERATING POWER FOR THE PROPULSION OF DIESEL MOTORS	USERS ARE LICENSED AND BONDED, AND REPORT AND PAY TAX ON "FUELS" USED ON THE HIGHWAYS TAX ON "OTHER FUELS" IS PAYABLE AT TIME OF PURCHASE FOR USE IN MOTOR VEHICLES USE OF "OTHER FUELS" PAY TAX AT TIME OF PURCHASE FOR USE IN MOTOR VEHICLES USERS ARE LICENSED AND BONDED, AND REPORT AND PAY TAX ON "FUELS" USED ON THE HIGHWAYS		MAINE MARYLAND MASSACHUSETTS MICHIGAN
MINNESOTA	5	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX LIQUID FUELS AND LIQUEFIED GASES USABLE IN INTERNAL COMBUSTION ENGINES	USE-FUEL CONSUMERS REGISTER, REPORT AND PAY THE TAX ON QUANTITIES USED IN ONLIES OF VEHICLES USING FUEL OTHER THAN GASOLINE ARE REGISTERED AND PAY DEPOSIT AT TIME OF REGISTERING AS AN ADVANCE OF THE TAX ON FUEL TO BE USED. AS DEPOSIT IS DEPLETED A NEW ONE IS REQUIRED. \$100 DEPOSIT FOR VEHICLES OVER 9,000 POUNDS. \$50 FOR VEHICLES UNDER 9,000 POUNDS QUANTITIES USED ON THE HIGHWAYS ARE REPORTED, AND PAY TAX ON QUANTITIES CONSUMED IN VEHICLES ON THE HIGHWAYS TAX IS PAID AT TIME OF PURCHASE OF FUELS OTHER THAN GASOLINE WHEN ACQUIRED FOR USE IN MOTOR VEHICLES		MINNESOTA MISSISSIPPI MISSOURI MONTANA
NEBRASKA	-	-	ONLY GASOLINE AND CLOSELY RELATED FUELS ARE TAXED	USERS OBTAIN A PERMIT, REPORT AND PAY TAX ON QUANTITIES CONSUMED	IN ADDITION TO THE REGISTRATION FEE AN "EQUALIZATION FEE" IS IMPOSED	NEBRASKA NEVADA
NEW HAMPSHIRE	5	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX PRODUCTS COMMONLY KNOWN AS GASOLINE AND ALL OTHER FUELS USABLE IN INTERNAL COMBUSTION ENGINES TO PROPEL MOTOR VEHICLES PROPEL MOTOR VEHICLES ON THE HIGHWAYS	THE USERS OF FUELS OTHER THAN GASOLINE ARE LICENSED, REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS FUELS OTHER THAN GASOLINE ARE TAXED AT TIME OF SALE FOR USE IN MOTOR VEHICLES ON THE HIGHWAYS		NEW HAMPSHIRE NEW JERSEY
NEW MEXICO	7	YES	PRODUCTS COMMONLY KNOWN AS GASOLINE AND ANY LIQUID USED AS A FUEL IN INTERNAL COMBUSTION ENGINES GASOLINE AND LIQUIDS COMMONLY USED FOR THE GENERATION OF POWER IN MOTOR VEHICLES, AND FUELS USED IN DIESEL TYPE ENGINES WHEN USED TO PROPEL VEHICLES UPON THE HIGHWAYS	USERS ARE LICENSED AND BONDED, REPORT AND PAY TAX ON QUANTITIES USED IN MOTOR VEHICLES ON THE HIGHWAYS ONLIES OF VEHICLES ARE REGISTERED, REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS		NEW MEXICO NEW YORK
NORTH CAROLINA	7	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX	USERS OF DIESEL TYPE FUELS MAY OBTAIN A PERMIT, REPORT AND PAY TAX ON QUANTITIES CONSUMED ON THE HIGHWAYS. GRANT MAY ELECT TO PAY QUALITY TAX ON DIESEL TYPE FUELS USED TO PROPEL VEHICLES ON THE HIGHWAYS. DIESEL CONSUMERS OF USE-FUEL ARE LICENSED AND BONDED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS		NORTH CAROLINA NORTH DAKOTA

DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS				STATE TAXATION OF USE-FUEL <sup>1/</sup>		STATUS AS OF JANUARY 1, 1950 SHEET 2 OF 2	
COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES				METHOD OF PAYMENT OF USE-FUEL TAX		SPECIAL TAXES IMPOSED ON VEHICLES CONSUMING USE-FUEL IN LIEU OF OR IN ADDITION TO FUEL TAX	
STATE	USE-FUEL TAXED		DESCRIPTION OF FUELS TAXED	METHOD OF PAYMENT OF USE-FUEL TAX		SPECIAL TAXES IMPOSED ON VEHICLES CONSUMING USE-FUEL IN LIEU OF OR IN ADDITION TO FUEL TAX	STATE
	RATE OF TAX	IN ORIGINAL FUEL TAX LAW OR AMEND- MENT RIGHT THEREIN					
OHIO	4	YES	ANY VOLATILE OR INFLAMMABLE LIQUID USED FOR THE PROPULSION OF MOTOR VEHICLES ON THE PUBLIC HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	OHIO
OKLAHOMA	6.5	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	OKLAHOMA
OREGON	6	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	OREGON
PENNSYLVANIA	5	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	PENNSYLVANIA
RHODE ISLAND	4	YES	ALL FUELS USED ON SUITABLE FOR USE IN AN INTERNAL COMBUSTION ENGINE.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	RHODE ISLAND
SOUTH CAROLINA	6	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	SOUTH CAROLINA
SOUTH DAKOTA	4	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	SOUTH DAKOTA
TENNESSEE	7	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	TENNESSEE
TEXAS	4-0	YES	LIQUEFIED GASES AND LIQUID FUELS WHEN USED TO PROPEL VEHICLES ON THE HIGHWAYS.	USERS OF FUELS HAVING FLASH-POINT ABOVE 112 DEGREES F. ARE LICENSED AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS. (AT 4 CENTS PER GALLON ON LIQUEFIED GASES AND 6 CENTS PER GALLON ON LIQUID FUELS).	USERS OF FUELS HAVING FLASH-POINT ABOVE 112 DEGREES F. ARE LICENSED AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS. (AT 4 CENTS PER GALLON ON LIQUEFIED GASES AND 6 CENTS PER GALLON ON LIQUID FUELS).	REGISTRATION FEES ARE INCREASED TO PERCENT	TEXAS
UTAH	4	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	REGISTRATION FEE IS DOUBLED	UTAH
VERMONT	6	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	VERMONT
VIRGINIA	6	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	VIRGINIA
WASHINGTON	6.5	-	ALL COMBUSTIBLE GASES AND LIQUIDS USED TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS, EXCEPT FUELS SUBJECT TO THE GASOLINE TAX.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	REGISTRATION FEES ARE INCREASED 25 PERCENT	WASHINGTON
WEST VIRGINIA	5	YES	ANY SUBSTANCE OR COMBINATION OF SUBSTANCES WHICH IS USED AS A MOTOR FUEL FOR ANY TYPE OF MOTOR VEHICLE.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	WEST VIRGINIA
WISCONSIN	4	YES	FUELS COMMONLY KNOWN AS GASOLINE AND ALL COMBUSTIBLE GASES AND LIQUIDS USED IN THE PROPULSION OF MOTOR VEHICLES.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	WISCONSIN
WYOMING	4	YES	PRODUCTS COMMONLY KNOWN AS GASOLINE, AND OTHER VOLATILE AND INFLAMMABLE LIQUIDS THAT ARE USED FOR PROPULSION OF MOTOR VEHICLES.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	-	WYOMING
DISTRICT OF COLUMBIA	4	YES	ALL FUELS USED IN MOTOR VEHICLES ARE SUBJECT TO TAX EXCEPT KEROSENE.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	USERS OF DIESEL TYPE FUELS ARE CLASSIFIED AS "DEALERS" AND REPORT AND PAY TAX ON QUANTITIES PURCHASED FOR RESALE. OTHER THAN GASOLINE ARE LICENSED, AND REPORT AND PAY TAX ON QUANTITIES USED ON THE HIGHWAYS.	REGISTRATION FEE IS DOUBLED	DISTRICT OF COLUMBIA

<sup>1/</sup> "USE-FUEL" IS THE TERM MOST COMMONLY USED TO DENOTE FUELS OTHER THAN GASOLINE THAT ARE USED TO PROPEL MOTOR VEHICLES ON THE HIGHWAYS. THESE FUELS, OF WHICH DIESEL IS THE BEST KNOWN, ARE ALSO REFERRED TO IN SOME STATES AS "LIQUID FUELS," "SPECIAL FUELS," ETC., TO DISTINGUISH THEM FROM GASOLINE. IN A FEW INSTANCES THESE FUELS COME UNDER THE PURVIEW OF THE GASOLINE LAWS AND REGULATIONS, BUT IN MOST CASES USE-FUEL IS THE SUBJECT OF SPECIAL LEGISLATION AND PROCEDURE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE MOTOR-FUEL TAX LOSS AND EXPENSE ALLOWANCES

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATESTABLE G-103  
STATUS AS OF JANUARY 1, 1950

STATE	ACTUAL LOSSES BY DESTRUCTION (FIRE, EXPLOSION, ETC.)			ACTUAL LOSSES IN STORAGE AND HANDLING					FLAT PERCENTAGE ALLOWANCE FOR LOSSES IN STORAGE AND HANDLING					ALLOWANCE IN CONSIDERATION OF BOTH LOSSES IN HANDLING AND COLLECTION EXPENSES					ALLOWANCES FOR EXPENSES OF COLLECTION, ETC. (LOSS NO CONSIDERATION)		STATE
	LOSSES ALLOWED	METHOD 1/		ACTUAL LOSS ALLOWED, SPECI- FIED PERCENT- AGE	ACTUAL LOSS NOT TO EXCEED A SPECIFIED PERCENTAGE			PERCENT- AGE ASSIGNED TO LOSSES	ALLOW- ANCE GRANTED	QUANTITY TAXABLE	BASIS OF PERCENT- AGE COMPUTATION		PERCENT- AGE ASSIGNED TO LOSSES	PERCENT- AGE ASSIGNED TO EXPENSES	ALLOW- ANCE GRANTED	PERCENT- AGE OF QUANTITY TAXABLE					
		EXEM- TION	REFUND		LOSS ALLOWED	MAXIMUM PERCENT- AGE SPECI- FIED	QUANTITY TAXABLE				OTHER 2/										
ALABAMA	YES	YES	NO	3/ YES	NO	-	-	-	NO	-	-	-	-	-	NO	-	ALABAMA				
ARIZONA	NO	-	-	NO	NO	-	-	-	YES	1	-	-	(5/)	-	NO	-	ARIZONA				
ARKANSAS	6/ YES	YES	NO	1/ YES	NO	-	-	-	NO	-	-	-	-	-	NO	-	ARKANSAS				
CALIFORNIA	YES	YES	NO	YES	NO	-	-	-	YES	-	-	-	-	-	NO	-	CALIFORNIA				
COLORADO	YES	YES	YES	NO	NO	-	-	-	NO	2	-	R	-	-	NO	-	COLORADO				
CONNECTICUT	YES	YES	YES	NO	YES	1	-	-	NO	-	-	-	-	-	NO	-	CONNECTICUT				
DELAWARE	YES	YES	NO	NO	YES	1	-	-	NO	-	-	-	-	-	NO	-	DELAWARE				
FLORIDA	YES	YES	NO	NO	YES	1	-	-	NO	-	-	-	-	-	NO	-	FLORIDA				
GEORGIA	YES	YES	NO	NO	YES	1 1/2	-	-	NO	-	-	-	(5/)	-	YES	1	GEORGIA				
IDAHO	YES	YES	YES	9/ YES	NO	-	-	-	NO	-	-	-	-	-	NO	-	IDAHO				
ILLINOIS	YES	YES	YES	NO	YES	1-1/2	-	-	NO	-	-	-	(5/)	-	YES	2	ILLINOIS				
INDIANA	YES	YES	YES	NO	NO	-	-	-	NO	-	-	-	-	-	NO	-	INDIANA				
IOWA	YES	10/ YES	YES	NO	YES	3	-	-	NO	-	-	-	-	-	NO	-	IOWA				
KANSAS	YES	YES	YES	11/ YES	NO	-	-	-	YES	3	-	R-S	-	-	NO	-	KANSAS				
KENTUCKY	YES	YES	YES	NO	NO	-	-	-	YES	-	-	-	-	-	NO	-	KENTUCKY				
LOUISIANA	YES	YES	YES	YES	NO	-	-	-	12/ YES	3	-	-	1-1/4	1	NO	-	LOUISIANA				
MAINE	YES	YES	NO	NO	YES	13/ 1	-	-	NO	-	-	-	-	-	NO	-	MAINE				
MARYLAND	YES	YES	NO	YES	YES	NO	-	-	NO	-	-	-	-	-	NO	-	MARYLAND				
MASSACHUSETTS	YES	YES	NO	NO	YES	1	-	-	NO	-	-	-	-	-	YES	1	MASSACHUSETTS				
MICHIGAN	YES	NO	YES	NO	NO	-	-	-	NO	-	-	-	-	-	NO	-	MICHIGAN				
MINNESOTA	YES	NO	YES	YES	NO	-	-	-	YES	3	-	R	-	-	NO	-	MINNESOTA				
MISSISSIPPI	15/ YES	YES	YES	NO	NO	-	-	-	YES	2	-	-	(5/)	-	NO	-	MISSISSIPPI				
MISSOURI	YES	YES	YES	NO	NO	-	-	-	NO	-	-	-	-	-	NO	-	MISSOURI				
MONTANA	NO	-	-	NO	NO	-	-	-	YES	2	-	-	-	-	NO	-	MONTANA				
NEBRASKA	YES	NO	YES	NO	NO	-	-	-	YES	3	-	R	-	-	YES	1 TO 1/2	NEBRASKA				
NEVADA	YES	YES	YES	NO	NO	-	-	-	16/ YES	1	-	R	-	-	NO	-	NEVADA				
NEW HAMPSHIRE	YES	YES	NO	NO	NO	-	-	-	YES	1	-	-	-	-	NO	-	NEW HAMPSHIRE				
NEW JERSEY	YES	YES	NO	NO	YES	1/ 1	-	-	NO	-	-	-	-	-	NO	-	NEW JERSEY				
NEW MEXICO	YES	NO	YES	NO	NO	-	-	-	YES	2	-	-	-	-	NO	-	NEW MEXICO				
NEW YORK	YES	YES	YES	18/ YES	YES	11/ 1	-	-	NO	-	-	-	-	-	YES	1	NEW YORK				
NORTH CAROLINA	YES	YES	YES	NO	NO	-	-	-	YES	-	-	R	-	-	NO	-	NORTH CAROLINA				
NORTH DAKOTA	YES	YES	NO	NO	YES	19/ 2	-	-	NO	-	-	-	-	-	YES	20/ 1-1/2	NORTH DAKOTA				
OHIO	YES	NO	YES	NO	NO	-	-	-	NO	-	-	-	(5/)	-	NO	-	OHIO				
OKLAHOMA	YES	YES	YES	YES	YES	NO	-	-	NO	-	-	-	-	-	YES	2-1/2	OKLAHOMA				
OREGON	YES	YES	YES	YES	YES	NO	-	-	NO	-	-	-	-	-	YES	2 TO 1/2	OREGON				
PENNSYLVANIA	YES	YES	YES	21/ YES	YES	NO	-	-	NO	-	-	-	-	-	YES	-	PENNSYLVANIA				
RHODE ISLAND	6/ YES	YES	NO	6/ YES	NO	-	-	-	NO	-	-	-	-	-	NO	-	RHODE ISLAND				
SOUTH CAROLINA	7/ YES	YES	NO	7/ YES	NO	-	-	-	22/ YES	-	-	-	-	-	NO	-	SOUTH CAROLINA				
SOUTH DAKOTA	YES	YES	YES	NO	NO	-	-	-	NO	-	-	-	(5/)	-	NO	-	SOUTH DAKOTA				
TENNESSEE	YES	YES	YES	YES	YES	NO	-	-	YES	1	-	-	-	-	NO	-	TENNESSEE				
TEXAS	YES	YES	YES	YES	YES	NO	-	-	NO	-	-	-	(5/)	1-1/2	NO	-	TEXAS				
UTAH	25/ YES	YES	NO	NO	YES	1	-	-	16/ YES	1	-	R	-	-	NO	-	UTAH				
VERMONT	YES	YES	NO	YES	YES	NO	-	-	NO	-	-	-	-	-	NO	-	VERMONT				
VIRGINIA	YES	NO	YES	NO	YES	NO	-	-	NO	-	-	-	-	-	NO	-	VIRGINIA				
WASHINGTON	YES	YES	YES	YES	YES	NO	-	-	YES	1	-	-	-	-	NO	-	WASHINGTON				
WEST VIRGINIA	YES	YES	YES	NO	NO	-	-	-	NO	-	-	-	-	-	NO	-	WEST VIRGINIA				
WISCONSIN	YES	YES	YES	NO	NO	-	-	-	YES	2-1/2	-	-	-	-	NO	-	WISCONSIN				
WYOMING	YES	YES	YES	21/ YES	YES	NO	-	-	NO	-	-	-	-	-	NO	-	WYOMING				
DISTRICT OF COLUMBIA	YES	YES	NO	NO	NO	-	-	-	NO	-	-	-	-	-	NO	-	DISTRICT OF COLUMBIA				

<sup>1/</sup> THESE COLUMNS INDICATE THE METHODS OF ALLOWING FOR DESTRUCTION LOSSES DESCRIBED IN REPORTS BASED ON FIELD INQUIRY.<sup>2/</sup> SYMBOLS IN THESE COLUMNS HAVE THE FOLLOWING SIGNIFICANCE:

E - SALES OUT OF STATE

R - GROSS QUANTITY RECEIVED OR PRODUCED

S - PURCHASED TAX PAID

I - INVENTORY AT BEGINNING OF MONTH

D - GROSS QUANTITY SOLD OR USED

O - GROSS QUANTITY OF INVESTMENT PROVES THEM TO BE PROPER.

<sup>3/</sup> FULL LOSSES ALLOWED IF INVESTMENT PROVES THEM TO BE PROPER.<sup>4/</sup> LOSSES OCCURRING PRIOR TO FIRST SALE ONLY. NO ALLOWANCE FOR THOSE OCCURRING AFTER PRIMARY DISTRIBUTION.<sup>5/</sup> ACTUAL LOSS AVERAGES ABOUT 1/2 OF 1 PERCENT.<sup>6/</sup> IF PAID ON OR BEFORE THE 30TH DAY OF THE FOLLOWING MONTH.<sup>7/</sup> CLAIMS FOR LOSSES ENROUTE TO DESTINATION BEFORE THE TAX IS PAID ARE EXEMPTED IF LOSS IS PROPERLY PROVEN.<sup>8/</sup> CLAIMS FOR LOSSES ENROUTE TO DESTINATION BEFORE THE TAX IS PAID ARE EXEMPTED IF LOSS IS PROPERLY PROVEN.<sup>9/</sup> REFUND TREATED AS AN EXEMPTION IN THAT A CREDIT IS PROVIDED FOR IN THE SUBSEQUENT REPORT.<sup>10/</sup> ALLOWANCE IS MADE ON THE FOUR-CENT TAX, THE ONE-CENT TAX, AND THE TWO-CENT TAX PASSED IN 1948.<sup>11/</sup> AN ADDITIONAL 1 PERCENT IS ALLOWED ON FUEL TRANSFERRED BY DISTRIBUTOR FROM ONE OF HIS PLACES OF BUSINESS TO ANOTHER WITHIN THE STATE BUT THE TOTAL ALLOWANCE SHALL NOT EXCEED 2 PERCENT OF THE RECEIPTS AND NO FURTHER DEDUCTIONS SHALL BE ALLOWED EXCEPT WHEN<sup>12/</sup> DEFINITE PROOF IS SUBMITTED ON LOSS SUSTAINED THROUGH FIRE, ACCIDENT OR SOME UNAVOIDABLE CALAMITY.<sup>13/</sup> PROVIDING TAX WAS PAID PRIOR TO DESTRUCTION.<sup>14/</sup> ACTUAL LOSS LESS 2 PERCENT FLAT ALLOWANCE. NO CLAIMS ARE ALLOWED FOR LESS THAN 1,750 GALLONS.<sup>15/</sup> ACTUAL LOSS IF TAX IS PAID ON SALES, FLAT RATE IF PAID ON RECEIPTS.<sup>16/</sup> LOSSES MAY BE EXEMPTED FROM RECEIPTS IF PAID ON RECEIPTS. THE SCALE PERMITS 2 PERCENT<sup>17/</sup> SHRIMPAGE ALLOWANCE ON FIRST 150,000 GALLONS, 1-1/2 PERCENT ON NEXT 100,000 GALLONS AND 1 PERCENT ON REMAINDER.<sup>18/</sup> ADMINISTRATIVE 2 PERCENT SHRIMPAGE ALLOWANCE BUT ANY AMOUNT IN EXCESS OF 2 PERCENT REQUIRES EVIDENCE OF LOSS.<sup>19/</sup> PROPERLY SUBSTANTIATED STORAGE AND HANDLING LOSSES ARE ALLOWED.<sup>20/</sup> IMPROPER, FOR THEIR OWN USE WITHIN STATE, ARE ALLOWED 1 PERCENT OF GROSS RECEIVED TO COVER LOSS.<sup>21/</sup> LOSSES BY DESTRUCTION, ETC., ALLOWED IF IN EXCESS OF 500 GALLONS.<sup>22/</sup> APPLIES TO 3-CENT TAX ONLY.<sup>23/</sup> NO SPECIAL PROVISION FOR LOSSES BY DESTRUCTION.<sup>24/</sup> REFUND OF 1/2 PERCENT ALLOWED ON TAX-PAID FUEL TRANSFERRED WITHIN THE STATE FROM ONE DISTRIBUTOR TO ANOTHER.<sup>25/</sup> NO SPECIAL PROVISION FOR LOSSES IN STORAGE OR HANDLING RECEIVED. THE TAX, HOWEVER, IS BASED ON SALES BY WHOLE.<sup>26/</sup> SALES, AND LOSSES PRIOR TO SALES WOULD NOT BE TAKEN. BLANK SPACES ARE PROVIDED IN THE RECONCILIATION OF INVENTORIES, IN WHICH, PRESUMABLY, STOCK LOSSES WOULD BE RECORDED.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# ADMINISTRATIVE ORGANIZATION FOR STATE MOTOR-FUEL TAX COLLECTION

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-104  
STATUS AS OF JANUARY 1, 1950

STATE	COLLECTION AND ADMINISTRATION AGENCIES				ADMINISTRATIVE ORGANIZATION				STATE
	MAJOR AGENCY		SPECIFIC DIVISION OF ADMINISTRATION AGENCY	EMPLOYED					
	COLLECTION ONLY	ADMINISTRATION ONLY		OFFICE	FIELD				
	COLLECTION AND ADMINISTRATION			REGULAR	REFUND	REGULAR	REFUND		
ALABAMA	STATE DEPARTMENT OF REVENUE	-	-	MOTOR VEHICLE DIVISION	-	6	-	ALABAMA	
ARIZONA	STATE HIGHWAY DEPARTMENT	-	-	GASOLINE TAX DIVISION	-	11	32	ARIZONA	
ARKANSAS	COMMISSIONER OF REVENUE	-	-	STATE BOARD OF EQUALIZATION	-	4	2/ 25	ARKANSAS	
CALIFORNIA	STATE COMPTROLLER	STATE CONTROLLER	-	MOTOR VEHICLE FUEL TAX DIVISION	-	22	26	CALIFORNIA	
COLORADO	DEPARTMENT OF REVENUE	-	-	MOTOR FUEL TAX DIVISION	-	10	19	COLORADO	
CONNECTICUT	STATE MOTOR VEHICLE DEPARTMENT	-	-	MOTOR FUEL TAX DIVISION	-	3	1	CONNECTICUT	
DELAWARE	STATE HIGHWAY DEPARTMENT	-	-	MOTOR FUEL TAX DIVISION	-	4	-	DELAWARE	
FLORIDA	STATE COMPTROLLER	-	-	MOTOR FUEL TAX DIVISION	-	6	-	FLORIDA	
GEORGIA	DEPARTMENT OF REVENUE	-	-	MOTOR FUEL TAX UNIT	-	4	-	GEORGIA	
IDAHO	STATE TAX COLLECTOR	-	-	MOTOR FUELS DIVISION	-	2	3	IDAHO	
ILLINOIS	DEPARTMENT OF REVENUE	-	-	MOTOR FUEL TAX DIVISION	-	19	16	ILLINOIS	
INDIANA	STATE AUDITOR (AS ADMINISTRATOR)	-	-	MOTOR VEHICLE FUEL TAX COLLECTION DEPARTMENT	-	10	8	INDIANA	
IOWA	STATE TREASURER	-	-	MOTOR VEHICLE FUEL TAX DIVISION	-	5	32	IOWA	
KANSAS	COMMISSION OF REVENUE AND TAXATION	-	-	MOTOR FUEL TAX DIVISION	-	60	-	KANSAS	
KENTUCKY	DEPARTMENT OF REVENUE	-	-	DIVISION OF EXCISES - GASOLINE TAX SECTION	-	2	-	KENTUCKY	
LOUISIANA	DEPARTMENT OF REVENUE	-	-	PETROLEUM PRODUCTS TAX DIVISION	-	6	7	LOUISIANA	
MAINE	STATE COMPTROLLER	BUREAU OF TAXATION	DEPARTMENT OF FINANCE	BUREAU OF TAXATION, DIVISION OF GASOLINE TAX	-	4	(5/)	MAINE	
MARYLAND	COMMISSIONER OF CORPORATIONS AND TAXATION	-	-	GASOLINE TAX DIVISION	-	8	(5/)	MARYLAND	
MASSACHUSETTS	SECRETARY OF STATE	-	-	DIVISION OF EXCISE TAXES	-	1	3	MASSACHUSETTS	
MICHIGAN	DEPARTMENT OF TAXATION, PETROLEUM DIVISION	-	-	GASOLINE TAX DIVISION	-	25	13	MICHIGAN	
MINNESOTA	MOTOR VEHICLE COMPTROLLER	-	-	DEPARTMENT OF TAXATION, PETROLEUM DIVISION	-	13	17	MINNESOTA	
MISSISSIPPI	DEPARTMENT OF REVENUE	-	-	MOTOR FUEL TAX DIVISION	-	8	4	MISSISSIPPI	
MISSOURI	STATE BOARD OF EQUALIZATION	-	-	MOTOR FUEL TAX AND REFUND DEPARTMENT	-	14	2	MISSOURI	
MONTANA	DEPARTMENT OF AGRICULTURE AND INSPECTION	-	-	DIVISION OF MOTOR FUELS	-	11	14	MONTANA	
NEBRASKA	STATE TAX COMMISSION	-	-	ROAD TOLL DIVISION	-	5	(6/)	NEBRASKA	
NEVADA	STATE MOTOR VEHICLE DEPARTMENT	-	-	MOTOR FUELS TAX BUREAU	-	37	-	NEVADA	
NEW HAMPSHIRE	DEPARTMENT OF TAXATION AND FINANCE	-	-	GASOLINE TAX DIVISION	-	10	8	NEW HAMPSHIRE	
NEW JERSEY	COMMISSIONER OF REVENUE	-	-	MISCELLANEOUS TAX BUREAU	-	10/ 107	2/ 23	NEW JERSEY	
NEW MEXICO	STATE AUDITOR	-	-	GASOLINE TAX UNIT	-	7	(6/)	NEW MEXICO	
NORTH CAROLINA	STATE TAX COMMISSION	STATE TREASURER	DEPARTMENT OF TAXATION, ASSISTED BY STATE AUDITOR	GASOLINE TAX DIVISION	-	21	(6/)	NORTH CAROLINA	
NORTH DAKOTA	STATE TAX COMMISSION	-	-	DIVISION OF GASOLINE	-	11	26	NORTH DAKOTA	
OKLAHOMA	SECRETARY OF STATE	-	-	MOTOR FUEL DIVISION	-	51	-	OKLAHOMA	
OREGON	DEPARTMENT OF REVENUE	-	-	DIVISION OF AUDITS - REFUND DIVISION, CASHIER'S DIVISION	-	2	9	OREGON	
PENNSYLVANIA	DEPARTMENT OF TAXATION	-	-	BUREAU OF LIQUID FUELS TAX	-	42	-	PENNSYLVANIA	
RHODE ISLAND	STATE TAX COMMISSION	-	-	MOTOR FUEL TAX SECTION	-	5	-	RHODE ISLAND	
SOUTH CAROLINA	DEPARTMENT OF FINANCE, DIVISION OF LICENSING	-	-	MOTOR FUEL TAX AND REFUND SECTION	-	12/ 2	13/ 4	SOUTH CAROLINA	
SOUTH DAKOTA	DEPARTMENT OF FINANCE AND TAXATION	-	-	GASOLINE TAX AND OIL INSPECTION DIVISION	-	5	10	SOUTH DAKOTA	
TENNESSEE	COMPTROLLER OF PUBLIC ACCOUNTS	-	-	MOTOR FUEL TAX DIVISION	-	6	30	TENNESSEE	
TEXAS	STATE TAX COMMISSION	-	-	BUREAU OF GASOLINE TAX	-	15/ 4	-	TEXAS	
UTAH	STATE MOTOR VEHICLE DEPARTMENT	-	-	LIQUID FUEL TAX DIVISION	-	6	8	UTAH	
VERMONT	DIVISION OF MOTOR VEHICLES	-	-	GASOLINE TAX DEPARTMENT	-	3	11	VERMONT	
VIRGINIA	STATE DEPARTMENT OF LICENSES	-	-	MOTOR FUEL TAX DIVISION	-	11	-	VIRGINIA	
WASHINGTON	STATE TAX COMMISSION	-	-	LIQUID FUEL TAX DIVISION	-	6	9	WASHINGTON	
WEST VIRGINIA	DEPARTMENT OF TAXATION	-	-	MOTOR FUEL TAX DIVISION	-	4	-	WEST VIRGINIA	
WISCONSIN	STATE HIGHWAY DEPARTMENT	-	-	MOTOR FUEL TAX DIVISION	-	11	22	WISCONSIN	
WYOMING	-	-	-	AUDITOR'S OFFICE 13/	-	2	1	WYOMING	
DISTRICT OF COLUMBIA	-	-	-	AUDITOR'S OFFICE 13/	-	2	1	DISTRICT OF COLUMBIA	

1/ FIELD INVESTIGATORS ARE EMPLOYED AS REQUIRED IN ADDITION TO THE 4 FIELD AUDITORS.

2/ INCLUDES 2 PART-TIME LABORATORY TECHNICIANS.

3/ FORTY-FOUR REGULAR FIELD EMPLOYEES IN ADDITION TO THE SERVICES MADE AVAILABLE BY 76 OTHER FIELD EMPLOYEES ASSIGNED TO THE OTHER DIVISIONS.

4/ INCLUDES 6 MEMBERS OF THE BORDER PATROL WHO COLLECT IMPORT PERMITS.

5/ TEMPORARY HELP EMPLOYED AS REQUIRED.

6/ INCLUDES 6 REGULAR PERSONNEL.

7/ INCLUDES 1000 EMPLOYEES EMPLOYED AT PORTS OF ENTRY.

8/ FIELD INSPECTION AND ENFORCEMENT EMPLOYEES OF THE HIGHWAY PATROL.

9/ SEVENTEEN REGULAR INSPECTORS CHECK REFUNDS.

10/ SEPARATION OF THE NUMBER OF EMPLOYEES WORKING ON MOTOR-FUEL TAX IS UNAVAILABLE SINCE ALL EMPLOYEES WORK AS A UNIT ON SIX SEPARATE TAX CLASSIFICATIONS.

11/ AUDITORS ARE AVAILABLE FROM THE BUREAU OF AUDITS, DEPARTMENT OF FINANCE, WHEN NEEDED.

12/ ADDITIONAL EMPLOYEES ARE FURNISHED BY THE COMMISSIONER OF AGRICULTURE, COMMERCE AND INDUSTRIES, FOR THE INSPECTION OF MOTOR FUELS.

13/ ONE EMPLOYEE SPENDS PART TIME IN FIELD.

14/ OF THIS GENERAL ENFORCEMENT STAFF, 6 ARE ASSIGNED FULL TIME TO INSPECTION OF PETROLEUM PRODUCTS, THE OTHERS ARE PART TIME.

15/ OFFICE PERSONNEL COMPOSED OF 2 FULL-TIME AND 2 PART-TIME EMPLOYEES. FIELD-PART TIME.

16/ IN ADDITION, 32 OIL INSPECTORS ARE EMPLOYED BY THE DIVISION OF PETROLEUM PRODUCTS OF THE DEPARTMENT OF TAXATION.

17/ PART-TIME AUDITOR.

18/ ALSO PAYS REFUNDS.

19/ TAX IS FORMALLY ADMINISTERED BY THE ASSESSOR'S OFFICE, BUT ACTUALLY ALL TAX REPORTS ARE MADE TO, AND AUDITS DONE BY, THE AUDITOR'S OFFICE.

1/ FIELD INVESTIGATORS ARE EMPLOYED AS REQUIRED IN ADDITION TO THE 14 FIELD AUDITORS.

2/ INCLUDES 2 PART-TIME LABORATORY TECHNICIANS.

3/ FORTY-FOUR REGULAR FIELD EMPLOYEES IN ADDITION TO THE SERVICES MADE AVAILABLE BY 76 OTHER FIELD EMPLOYEES ASSIGNED TO THE OTHER DIVISIONS.

4/ INCLUDES 6 MEMBERS OF THE BORDER PATROL WHO COLLECT IMPORT PERMITS.

5/ TEMPORARY HELP EMPLOYED AS REQUIRED.

6/ INCLUDED WITH REGULAR PERSONNEL.

7/ IN ADDITION, 50 MEN ARE EMPLOYED AT PORTS OF ENTRY.

8/ SEVENTEEN REGULAR INSPECTORS CHECK REFUNDS.

9/ SEVENTEEN REGULAR INSPECTORS CHECK REFUNDS.

10/ SEGREGATION OF THE NUMBER OF EMPLOYEES WORKING ON MOTOR-FUEL TAX IS UNAVAILABLE SINCE ALL EMPLOYEES WORK AS A UNIT ON SIX SEPARATE TAX CLASSIFICATIONS.

11/ AUDITORS ARE AVAILABLE FROM THE BUREAU OF AUDITS, DEPARTMENT OF FINANCE, WHEN NEEDED.

12/ ADDITIONAL EMPLOYEES ARE FURNISHED BY THE COMMISSIONER OF AGRICULTURE, COMMERCE AND INDUSTRIES, FOR THE INSPECTION OF MOTOR FUELS.

13/ ONE EMPLOYEE SPENDS PART TIME IN FIELD.

14/ OF THIS GENERAL ENFORCEMENT STAFF, 6 ARE ASSIGNED FULL TIME TO INSPECTION OF PETROLEUM PRODUCTS, THE OTHERS ARE PART TIME.

15/ OFFICE PERSONNEL COMPRISED OF 2 FULL-TIME AND 2 PART-TIME EMPLOYEES. FIELD-PART TIME.

16/ IN ADDITION, 52 OIL INSPECTORS ARE EMPLOYED BY THE DIVISION OF PETROLEUM PRODUCTS OF THE DEPARTMENT OF TAXATION.

17/ PART-TIME AUDITOR.

18/ ALSO PAYS REFUNDS.

19/ TAX IS NORMALLY ADMINISTERED BY THE ASSESSOR'S OFFICE, BUT ACTUALLY ALL TAX REPORTS ARE MADE TO, AND AUDITS DONE BY, THE AUDITOR'S OFFICE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# EXEMPTION AND REFUND PROVISIONS OF STATE MOTOR-FUEL TAXATION

TABLE G-109  
STATUS AS OF JANUARY 1, 1950  
SHEET 1 OF 2

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

STATE	PRIVATE AND COMMERCIAL USE <sup>1/</sup>										PUBLIC USE <sup>1/</sup>					STATE
	USE IN PUBLIC CONTRACT WORK										STATE					
	AVIATION		USE IN MOTOR VEHICLES		USE IN OTHER PUBLIC EQUIPMENT	SPECIAL PROVISIONS	OTHER SPECIFIC USES	FEDERAL <sup>2/</sup>	COUNTY AND LOCAL		HIGHWAY USE	NONHIGHWAY USE				
	INTERSTATE	INTRASTATE	ON PUBLIC HIGHWAYS	NOT ON PUBLIC HIGHWAYS					HIGHWAY USE	NONHIGHWAY USE						
ALABAMA	TAXED <sup>3/</sup>	TAXED	TAXED	TAXED	TAXED	TAXED	-	IMPORTATIONS BY RAILROADS FOR THEIR NONHIGHWAY USES ARE EXEMPTED	EXEMPTED <sup>1/</sup>	TAXED	TAXED	TAXED	ALABAMA			
ARIZONA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	TAXED	-	AVIATION EXEMPTION APPLIES TO HIGH-OCTANE FUEL ONLY	EXEMPTED	TAXED	TAXED	TAXED	ARIZONA			
ARKANSAS	TAXED <sup>3/</sup>	EXEMPTED	TAXED	TAXED	TAXED	TAXED	-	SALES OF FUEL TO U.S. EMPLOYEES OF U.S. GOVERNMENT IN DELIVERY OF MAIL ARE SUBJECT TO REFUND	TAXED <sup>2/</sup>	TAXED	TAXED	TAXED	ARKANSAS			
CALIFORNIA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	CLOSED PORTION OF ROAD UNDER REPAIR IS NOT PUBLIC HIGHWAY, NOR IS A ROAD ON PRIVATE LAND						CALIFORNIA			
COLORADO	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	-	MANUFACTURERS LICENSED AS DISTRIBUTORS MAY IMPORT MOTOR FUEL TAX-FREE FOR THEIR OWN USE IN MANUFACTURING PROCESSES	EXEMPTED	REFUNDED	REFUNDED	REFUNDED	COLORADO			
CONNECTICUT	REFUNDED	EXEMPTED	TAXED	TAXED	REFUNDED	REFUNDED	-		EXEMPTED	TAXED	TAXED <sup>17/</sup>	TAXED <sup>2/</sup>	CONNECTICUT			
DELAWARE	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	-	AVIATION EXEMPTION APPLIES TO HIGH-OCTANE FUEL ONLY	EXEMPTED	REFUNDED	REFUNDED	REFUNDED	DELAWARE			
FLORIDA	TAXED	EXEMPTED	TAXED	TAXED	TAXED	TAXED							FLORIDA			
GEORGIA	TAXED <sup>3/</sup>	TAXED <sup>10/</sup>	TAXED	TAXED	TAXED	TAXED	USE IN STATE HIGHWAY CONSTRUCTION WORK IS TAXED, BUT IS SUBJECT TO REFUND. REFUNDS MUST BE RETURNED TO BUREAU OF HIGHWAYS CONSTRUCTION		EXEMPTED	TAXED	TAXED	TAXED	GEORGIA			
IDAH0	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	USE IN STATE HIGHWAY CONSTRUCTION WORK IS TAXED BECAUSE OF WORK CLAIMING CLAUSES IN JOB CONTRACTS		EXEMPTED	TAXED	TAXED	TAXED	IDAH0			
ILLINOIS	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED			EXEMPTED	TAXED	TAXED	TAXED	ILLINOIS			
INDIANA	REFUNDED	REFUNDED <sup>11/</sup>	TAXED	TAXED	REFUNDED	REFUNDED		NONHIGHWAY USES BY DEALERS AND DISTRIBUTORS ARE EXEMPTED	EXEMPTED	TAXED	TAXED	TAXED	INDIANA			
IOWA	REFUNDED	REFUNDED	TAXED	TAXED	TAXED	TAXED	NO REFUND OF TAX PAID ON FUEL USED IN ANY PUBLIC CONSTRUCTION OF MAINTENANCE ON CLOSED PORTION OF ROAD IN HIGHWAY CONSTRUCTION IS SUBJECT TO EXEMPTION		EXEMPTED	EXEMPTED	TAXED	TAXED	IOWA			
KANSAS	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED			EXEMPTED	TAXED	TAXED	TAXED	KANSAS			
KENTUCKY	TAXED <sup>12/</sup>	REFUNDED <sup>12/</sup>	TAXED	TAXED	TAXED	TAXED			EXEMPTED	TAXED	TAXED	TAXED	KENTUCKY			
LOUISIANA	TAXED <sup>13/</sup>	EXEMPTED <sup>13/</sup>	TAXED	TAXED	TAXED	TAXED			EXEMPTED	TAXED	TAXED	TAXED	LOUISIANA			
MAINE	REFUNDED <sup>15/</sup>	TAXED <sup>15/</sup>	TAXED	TAXED	REFUNDED <sup>15/</sup>	REFUNDED <sup>15/</sup>	-	USE IN EQUIPMENT OF VOLUNTEER FIRE COMPANIES SUBJECT TO REFUND AT FULL RATE	EXEMPTED	REFUNDED <sup>15/</sup>	TAXED	REFUNDED <sup>15/</sup>	MAINE			
MARYLAND	REFUNDED	REFUNDED <sup>16/</sup>	TAXED	TAXED	REFUNDED	REFUNDED	-		EXEMPTED	REFUNDED	TAXED	REFUNDED	MARYLAND			
MASSACHUSETTS	REFUNDED	REFUNDED <sup>18/</sup>	TAXED	TAXED	REFUNDED	REFUNDED	-		REFUNDED <sup>17/</sup>	TAXED	TAXED	REFUNDED <sup>19/</sup>	MASSACHUSETTS			
MICHIGAN	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED			EXEMPTED	TAXED	TAXED	TAXED	MICHIGAN			
MINNESOTA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	FUEL IS TAXED IF USED IN HIGHWAY CONSTRUCTION OR MAINTENANCE WORK		REFUNDED	REFUNDED	TAXED	TAXED	MINNESOTA			
MISSISSIPPI	REFUNDED <sup>15/</sup>	REFUNDED <sup>15/</sup>	TAXED	TAXED	REFUNDED <sup>15/</sup>	REFUNDED <sup>15/</sup>	-	SOLVENT SOLD TO LICENSED SOLVENT USERS IS SUBJECT TO EXEMPTION	TAXED <sup>20/</sup>	TAXED	TAXED	REFUNDED <sup>15/</sup>	MISSISSIPPI			
MISSOURI	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	FUEL TAXED IF USED IN HIGHWAY CONSTRUCTION OR MAINTENANCE WORK IN STATE HIGHWAY CONSTRUCTION		EXEMPTED	REFUNDED	TAXED	REFUNDED	MISSOURI			
MONTANA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED	USE IN STATE HIGHWAY CONSTRUCTION WORK IS TAXED BECAUSE OF NON-CLAIMING CLAUSES IN JOB CONTRACTS		EXEMPTED	TAXED	TAXED	REFUNDED	MONTANA			
NEBRASKA	TAXED <sup>3/</sup>	REFUNDED <sup>15/</sup>	TAXED	TAXED	TAXED	TAXED	-	GASOLINE USED BY ACCREDITED FLYING SCHOOLS IS SUBJECT TO FULL REFUND	REFUNDED <sup>21/</sup>	TAXED	TAXED	TAXED	NEBRASKA			
NEVADA	REFUNDED <sup>22/</sup>	EXEMPTED	TAXED	TAXED	REFUNDED	REFUNDED	USE IN CONSTRUCTION WORK IS SUBJECT TO REFUND ONLY WHEN FUEL IS NOT USED ON PUBLIC ROADS INCLUDING HIGHWAYS UNDER CONSTRUCTION		EXEMPTED	TAXED	TAXED	TAXED	NEVADA			
NEW HAMPSHIRE	REFUNDED	TAXED	TAXED	TAXED	REFUNDED	REFUNDED	TAX IS REFUNDED IF VEHICLES OPERATED ON PRIVATE PROPERTY		EXEMPTED	TAXED	TAXED	TAXED <sup>26/</sup>	NEW HAMPSHIRE			
NEW JERSEY	REFUNDED <sup>25/</sup>	REFUNDED	TAXED	TAXED	REFUNDED	REFUNDED			EXEMPTED	REFUNDED <sup>23/</sup>	REFUNDED	REFUNDED	NEW JERSEY			



# EXEMPTION AND REFUND PROVISIONS OF STATE MOTOR-FUEL TAXATION

TABLE Q-105  
STATES AS OF JANUARY 1, 1950  
SHEET 2 OF 2

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTOMOBILES AND ON THE LAWS OF THE SEVERAL STATES

STATE	PRIVATE AND COMMERCIAL USE 1/										PUBLIC USE 1/					STATE
	USE IN PUBLIC CONTRACT WORK										STATE					
	AVIATION			USE IN MOTOR VEHICLES		USE IN OTHER EQUIPMENT	SPECIAL PROVISIONS	OTHER SPECIFIC USES	FEDERAL 2/	HIGHWAY USE		COUNTY AND LOCAL				
	INTERSTATE	INTRASTATE	ON PUBLIC HIGHWAYS	NOT ON PUBLIC HIGHWAYS	NONHIGHWAY USE					NONHIGHWAY USE						
NEW MEXICO	REFUNDED	REFUNDED	TAXED	REFUNDED	REFUNDED	PUBLIC HIGHWAYS ARE THOSE OPEN TO PUBLIC USE. FOR ROADS BUILT WITH STATE FUNDS, CONTRACTOR MAKES ARE NOT ELIGIBLE FOR REFUND. CLOSED PORTION OF ROAD UNDER REPAIR IS NOT PUBLIC HIGHWAY.	-	EXEMPTED	TAXED	TAXED 26/	TAXED 26/	NEW MEXICO				
NEW YORK	REFUNDED	REFUNDED	TAXED	REFUNDED	REFUNDED	-	-	EXEMPTED	EXEMPTED	EXEMPTED	EXEMPTED	NEW YORK				
NORTH CAROLINA	REFUNDED 15/	EXEMPTED	TAXED	TAXED	REFUNDED 15/	-	AVIATION EXEMPTION APPLIES TO HIGH-OCTANE FUEL ONLY. ORDINARY MOTOR FUEL USED IN AIRCRAFT IS SUBJECT TO REFUND OF 5 CENTS OF THE 7-CENT TAX	EXEMPTED	TAXED 21/	REFUNDED 15/	REFUNDED 15/	NORTH CAROLINA				
NORTH DAKOTA	TAXED 20/	REFUNDED	TAXED	TAXED	TAXED	USE ON STATE OR COUNTY HIGHWAY CONSTRUCTION AND MAINTENANCE IS TAXED, WHETHER IN MOTOR VEHICLES OR OTHER EQUIPMENT.	-	TAXED 20/	TAXED 20/	TAXED 20/	TAXED 20/	NORTH DAKOTA				
OHIO	REFUNDED	EXEMPTED	TAXED	REFUNDED	REFUNDED	-	NONHIGHWAY USE OF FUELS OTHER THAN GASOLINE, AND DEALERS OWN NONHIGHWAY USE ARE EXEMPTED	EXEMPTED	TAXED	REFUNDED	REFUNDED	OHIO				
OKLAHOMA	TAXED 30/	EXEMPTED 30/	TAXED	TAXED	TAXED	USE IN STATE HIGHWAY CONSTRUCTION WORK IS TAXED BECAUSE OF NON-CLAIMING CLAUSE IN JOB CONTRACTS	-	EXEMPTED	TAXED 30/	TAXED 30/	TAXED 30/	OKLAHOMA				
OREGON	REFUNDED	TAXED 30/	TAXED	TAXED	TAXED	-	USE IN WORK ON COUNTY ROADS AND ON CERTAIN STATE ROADS. ALL OTHER SPECIAL PURPOSES ARE SUBJECT TO REFUND. DIESEL TYPE FUELS AND CLEANING SOLVENTS ARE NONTAXABLE WHEN USED FOR NON-HIGHWAY PURPOSES	EXEMPTED	TAXED	REFUNDED	TAXED 30/	OREGON				
PENNSYLVANIA	TAXED 3/	TAXED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	PENNSYLVANIA				
RHODE ISLAND	REFUNDED	REFUNDED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	RHODE ISLAND				
SOUTH CAROLINA	TAXED 31/	TAXED 36/	TAXED	TAXED	REFUNDED	NO REFUND OF TAX PAID ON FUEL USED IN HIGHWAY CONSTRUCTION OR MAINTENANCE PAID FROM PUBLIC FUNDS	-	EXEMPTED	TAXED	TAXED	TAXED	SOUTH CAROLINA				
SOUTH DAKOTA	REFUNDED	EXEMPTED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	SOUTH DAKOTA				
TENNESSEE	TAXED 21/	EXEMPTED	TAXED	TAXED	TAXED	-	-	EXEMPTED	EXEMPTED 30/	EXEMPTED 30/	EXEMPTED 30/	TENNESSEE				
TEXAS	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	-	-	EXEMPTED	TAXED	TAXED	REFUNDED	TEXAS				
UTAH	TAXED	TAXED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	UTAH				
VERMONT	TAXED	TAXED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	VERMONT				
VIRGINIA	REFUNDED	REFUNDED 30/	TAXED	TAXED	REFUNDED	-	USE IN EQUIPMENT OF VOLUNTARY FIRE DEPARTMENT. ALL OTHER PURPOSES OWNED AND OPERATED BY COUNTY OR SCHOOL BOARDS IS SUBJECT TO REFUND	EXEMPTED	TAXED	TAXED	REFUNDED 30/	VIRGINIA				
WASHINGTON	REFUNDED	EXEMPTED	TAXED	TAXED	REFUNDED 31/	-	-	TAXED 12/	TAXED	REFUNDED 31/	REFUNDED 31/	WASHINGTON				
WEST VIRGINIA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	-	-	EXEMPTED	TAXED	TAXED	REFUNDED	WEST VIRGINIA				
WISCONSIN	REFUNDED	REFUNDED	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	WISCONSIN				
WYOMING	TAXED	REFUNDED 31/	TAXED	TAXED	TAXED	-	-	EXEMPTED	TAXED	TAXED	TAXED	WYOMING				
DISTRICT OF COLUMBIA	REFUNDED	REFUNDED	TAXED	TAXED	REFUNDED	-	-	EXEMPTED	TAXED	EXEMPTED	EXEMPTED	DISTRICT OF COLUMBIA				

1/ EXCEPT WHEN OTHERWISE NOTED THE TERM "REFUNDED," AS USED IN THIS TABLE, INDICATES THAT THE FULL AMOUNT OF THE TAX IS REFUNDED TO THE PURCHASER. IN ADDITION TO THE CLASSES OF REFUNDS OR EXEMPTIONS LISTED, ALL STATES GRANT EXEMPTIONS OR REFUNDS TO DISTRIBUTORS ON EXPORT SALES. PURCHASES OF TAX-PAID FUEL, PREVIOUS OVERPAYMENTS, ETC., TO AVOID DUPLICATION OF TAX PAYMENT. SEE TABLE G-103 FOR PROCEDURE REGARDING ALLOWANCES FOR LOSSES IN STORAGE AND HANDLING. LOSSES BY DESTRUCTION, THERE IS ALSO A PROVISION FOR REFUND OF THE TAX IF TAX-PAID FUEL IS PURCHASED.

2/ IN MOST STATES WHICH EXEMPT MOTOR FUEL PURCHASED BY THE FEDERAL GOVERNMENT, THERE IS ALSO A PROVISION FOR REFUND OF THE TAX IF TAX-PAID FUEL IS PURCHASED.

3/ AGRICULTURAL USE IS REFUNDED AS FOLLOWS: 5 CENTS OF 6 CENT TAX FOR TRACTOR USE IN ALABAMA; 4-1/2 CENTS OF 6-1/2 CENT TAX IN ARIZONA; 5 CENTS OF 7 CENT TAX IN GEORGIA; 4 CENTS OF 5 CENT TAX IN NEBRASKA; AND 2-1/2 CENTS OF 5 CENT TAX IN PENNSYLVANIA.

4/ SALES OF TAXABLE GASOLINE TO THE UNITED STATES GOVERNMENT ARE EXEMPTED; SALES OF TAX-PAID GASOLINE ARE NOT EXEMPTED.

5/ TAXED EXCEPT QUANTITIES SOLD TO THE ARMED FORCES FOR USE IN AIRCRAFTS OR SHIPS OR FOR USE OUTSIDE THE STATE.

6/ ALL USES OF FUEL IN THE STATE OF ALABAMA ARE SUBJECT TO REFUND OF THE TAX.

7/ COUNTY AND LOCAL USE IN HIGHWAY WORK IS SUBJECT TO REFUND.

8/ OTHER COUNTY AND LOCAL USE IS TAXED IF FOR HIGHWAY PURPOSES AND SUBJECT TO REFUND IF FOR NONHIGHWAY PURPOSES.

9/ COUNTY AND LOCAL GOVERNMENTS RECEIVE REFUNDS FOR GASOLINE USED IN FIRE CHIMES, FIRE AND POLICE DEPARTMENT APPARATUS, STREET SPRINKLERS, AND AMBULANCES OWNED BY MUNICIPALITIES AND HOSPITALS.

10/ IF PURCHASED IN BULK FOR DELIVERY OF 500 GALLONS OR MORE IN FLORIDA, 1250 GALLONS OR MORE IN UTAH, AND 300 GALLONS OR MORE IN WYOMING.

11/ AVIATION USE IS TAXED AT 2-1/2 CENTS PER GALLON.

12/ AVIATION FUEL SOLD BY DEALERS WHO OBTAIN AN EXEMPTION PERMIT IS TAX FREE.

13/ 90 PERCENT REFUND FOR USE IN TRACTORS OR STATIONARY ENGINES OPERATED FOR AGRICULTURAL PURPOSES. 95 PERCENT REFUND FOR USE IN AIRCRAFT.

14/ FULL REFUND IS PERMITTED ON MOTOR FUEL USED IN FARM MACHINERY AND IN COMMERCIAL FISHING BOATS.

15/ FUEL PURCHASED WITH TAX IN ALABAMA IS TAXED WHEN USED IN INTERSTATE OR FOR OUT-OF-STATE PURPOSES.

16/ THE FOLLOWING STATES HAVE PARTIAL REFUNDS FOR NONHIGHWAY USE: MAINE AND MISSISSIPPI REFUND 5 CENTS OF 6-CENT TAX. NORTH CAROLINA REFUNDS 5 CENTS OF 7-CENT TAX. IN MISSISSIPPI AVIATION USE IS EXEMPTED AS A SUBSTITUTE FOR REGULAR REFUND PROCEDURE. MAINE REFUNDS 2 CENTS OF 6-CENT TAX ON AVIATION USE AND NEBRASKA REFUNDS 2-1/2 CENTS OF THE 5-CENT TAX ON AVIATION FUEL FOR AVIATION PURPOSES AND APPLY FOR REFUND OF TAX IF AIRCRAFTS REGISTERED WITH STATE AVIATION COMMISSION MAY SELL MOTOR FUEL TAX FREE FOR AVIATION PURPOSES AND APPLY FOR REFUND OF TAX ON ALL GASOLINE PURCHASED BY THEM AND SO USED.

17/ CONTRACT SALES TO UNITED STATES GOVERNMENT ARE EXEMPTED FROM TAX.

18/ 1-1/2 CENTS PER GALLON IS REFUNDED TO AIRLINES OPERATING INTERSTATE OR ON SCHEDULED FLIGHTS.

19/ USE BY COUNTY AND LOCAL GOVERNMENTS IS REFUNDED. HOWEVER, IF UNIT OF GOVERNMENT IS LICENSED AS A WHOLESALE DISTRIBUTOR, MOTOR FUEL IS EXEMPTED.

20/ VEHICLES OF ARMED FORCES ONLY ARE EXEMPTED.

21/ RETAIL DEALER PRESENTS AN EXEMPTION CERTIFICATE IN LIEU OF CASH ON A SUBSEQUENT PAYMENT.

22/ EXCEPT THAT SALES FOR NONHIGHWAY USES WHEN MADE TO OTHER LICENSED DEALERS AND DEALERS OWN NONHIGHWAY USE ARE SUBJECT TO EXEMPTION.

23/ EXCEPT USE BY STATE HIGHWAY DEPARTMENT, ALL OF WHICH IS TAXED.

24/ EXCEPT USE BY CITIES AND TOWNS WHICH IS REFUNDED.

25/ UNDER SPECIAL PERMITS, EXEMPTIONS RATHER THAN REFUNDS ARE GRANTED ON USE OF MOTOR FUEL IN THE MANUFACTURE OF NON-FUEL PRODUCTS.

26/ STATE ADDITION TANK COLLEGE CLAIMS REFUNDS FOR NONHIGHWAY PURPOSES; ALTHOUGH REFUNDS ARE PERMITTED, FEW CLAIMS ARE MADE.

27/ FUEL USED FOR PUBLIC SCHOOL TRANSPORTATION IS EXEMPT FROM THE FULL TAX.

28/ AGRICULTURAL AND INDUSTRIAL USES ARE REFUNDED.

29/ REFUNDED IF USED BY A STATE, COUNTY, OR MUNICIPAL AGENCY IN PUBLICLY OWNED VEHICLES ON CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE PROJECTS.

30/ PARTIAL EXEMPTION OF 4-1/2 CENTS IS PROVIDED FOR USE IN AGRICULTURE AND AIRCRAFT AND BY THE STATE BOARD OF PUBLIC WELFARE. SCHOOL DISTRICTS OPERATING BUSES HAVE PARTIAL EXEMPTIONS OF 4 CENTS.

31/ 5 CENTS OF THE 6-CENT TAX REFUNDED FOR AVIATION USE.

32/ ALL MUNICIPAL USE, COUNTY NONHIGHWAY USE, AND USE IN COUNTY HIGHWAY WORK IS SUBJECT TO REFUND. ORDINARY HIGHWAY USE BY COUNTY VEHICLES IS TAXED.

33/ FULL REFUND ALLOWED FOR FUEL USED IN THE MANUFACTURE OF TRACTOR FUEL. REFUND OF 4 CENTS OF THE 6-CENT TAX FOR AGRICULTURAL AND MOTOR FUEL USE.

34/ SCHOOL TRAINING RECEIVES FUEL REFUND.

35/ BULK SALES TO UNITED STATES GOVERNMENT BY WHOLESALESALES ARE EXEMPTED. LOCAL SALES BY RETAILERS ARE REFUNDED.

36/ PARTIAL REFUNDS BY REDUCTION IN TAX ARE ALLOWED AS FOLLOWS: CONSUMPTION OVER 10,000 GALLONS AND LESS THAN 100,000 GALLONS. 1 CENT PER GALLON; OVER 100,000 GALLONS, 2 CENTS PER GALLON.

37/ FULL REFUND ON INDUSTRIAL USE AND 6 CENTS OF 7-CENT TAX REFUNDED ON AGRICULTURAL USE.

38/ FUEL IMPORTED AND USED BY GOVERNMENTAL UNITS IS EXEMPTED IF PURCHASED IN TANK CAR LOTS AND PURCHASES BY STATE AND LOCAL GOVERNMENTS FROM DISTRIBUTORS IN QUANTITIES OF 6,500 GALLONS OR MORE ARE ELIGIBLE FOR REFUND.

39/ INTERSTATE AVIATION USE IS SUBJECT TO FULL REFUND OF 6 CENTS ON FUEL CONSUMED OUTSIDE THE BOUNDARIES OF THE STATE AS DETERMINED BY THE FLIGHT LOG WHICH IS SUBMITTED MONTHLY; FUEL CONSUMED WITHIN BOUNDARIES, AND ALL INTRASTATE CONSUMPTION, ARE SUBJECT TO 2-CENT TAX.

40/ USE IN MOTOR VEHICLES NOT LICENSED TO OPERATE UPON THE HIGHWAYS.

41/ USE IN MOTOR VEHICLES NOT LICENSED TO OPERATE UPON THE HIGHWAYS.

42/ SALES TO UNITED STATES GOVERNMENT FOR EXCLUSIVE USE IN AIRCRAFT ARE EXEMPTED.

43/ FULL 4-CENT TAX IS REFUNDED TO LOCAL UNITS FOR GASOLINE USED AT COUNTY OR MUNICIPAL AIRFIELDS. COUNTIES OR MUNICIPALITIES THEN REFUND 2 CENTS PER GALLON TO CONSUMERS ON GASOLINE USED AT SUCH AIRPORTS IN EXCESS OF 10,000 GALLONS PER MONTH.

1/ EXCEPT WHEN OTHERWISE NOTED THE TERM "REFUNDED," AS USED IN THIS TABLE, INDICATES THAT THE FULL AMOUNT OF THE TAX IS REFUNDED TO THE PURCHASER. IN ADDITION TO THE CLASSES OF REFUNDS OR EXEMPTIONS LISTED, ALL STATES GRANT EXEMPTIONS OR REFUNDS TO DISTRIBUTORS ON EXPORT SALES, PURCHASES OF TAX-PAYED FUEL, PREVIOUS OPERATIONS, ETC.; TO OILS OBTAINED FROM THE EXEMPTIONS LISTED IN TABLE Q-105 FOR PROCEEDS FROM SALES OF EXEMPTED MOTOR FUEL TO OTHER STATES, AND TO OILS OBTAINED FROM THE EXEMPTIONS LISTED IN TABLE Q-105 FOR PROCEEDS FROM SALES OF EXEMPTED MOTOR FUEL TO OTHER STATES. IN ADDITION, THERE IS ALSO A PROVISION FOR REFUND OF THE TAX IF TAX-PAYED FUEL IS PURCHASED.

2/ AGRICULTURAL USE IS REFUNDED AS FOLLOWS: 5 CENTS OF 6 CENT TAX FOR TRACTOR USE IN ALABAMA; 1-1/2 CENTS OF 6-1/2 CENT TAX IN ARKANSAS; 5 CENTS OF 7 CENT TAX IN GEORGIA; 4 CENTS OF 5 CENT TAX IN NEBRASKA; AND 2-1/2 CENTS OF 5 CENT TAX IN PENNSYLVANIA.

3/ SALES OF TAXABLE GASOLINE TO THE UNITED STATES GOVERNMENT ARE EXEMPTED; SALES OF TAX-PAYED GASOLINE ARE NOT EXEMPTED.

4/ TAXED EXCEPT QUANTITIES SOLD TO THE ARMED FORCES FOR USE IN AIRCRAFT OR SHIPS OR FOR USE OUTSIDE OF THE STATE.

5/ ALL USE BY STATE HIGHWAY DEPARTMENT IS SUBJECT TO REFUND. HIGHWAY USE BY OTHER STATE AGENCIES IS TAXED.

6/ COUNTY AND LOCAL USE IN HIGHWAY WORK IS SUBJECT TO REFUND. OTHER COUNTY AND LOCAL USE IS TAXED IF FOR HIGHWAY PURPOSES AND SUBJECT TO REFUND IF FOR NON-HIGHWAY PURPOSES.

7/ COUNTY AND LOCAL GOVERNMENTS RECEIVE REFUNDS FOR GASOLINE USED IN FIRE ENGINES, FIRE AND POLICE DEPARTMENT APPARATUS, STREET SPRINKLERS, AND AMBULANCES OWNED BY MUNICIPALITIES AND HOSPITALS.

8/ IF PURCHASED IN BULK AT DELIVERIES OF 500 GALLONS OR MORE IN FLORIDA, 1250 GALLONS OR MORE IN UTAH, AND 300 GALLONS OR MORE IN WYOMING.

9/ AVIATION FUEL SOLD BY DEALERS WHO OBTAIN AN EXEMPTION PERMIT IS TAX FREE.

10/ 90 PERCENT REFUND FOR USE IN TRACTORS OR STATIONARY ENGINES OPERATED FOR AGRICULTURAL PURPOSES. 95 PERCENT REFUND FOR USE IN AIRCRAFT.

11/ FULL REFUND IS PERMITTED ON MOTOR FUEL USED IN FARM MACHINERY AND IN COMMERCIAL FISHING BOATS.

12/ CARRIERS CERTIFIED WITH THE CIVIL AERONAUTICS BOARD OF THE UNITED STATES AND BONDED WITH THE DEPARTMENT OF REVENUE OF LOUISIANA ARE EXEMPTED FROM THE FUEL TAX, PROVIDED THEY ARE ENGAGED IN INTERSTATE OR FOREIGN COMMERCE.

13/ THE FOLLOWING STATES HAVE PARTIAL REFUNDS FOR HIGHWAY USE: MAINE AND MISSISSIPPI REFUND 5 CENTS OF 6-CENT TAX. NORTH CAROLINA REFUNDS 4 CENTS OF 7-CENT TAX. IN MISSISSIPPI AVIATION USE IS EXEMPTED AS A SUBSTITUTE FOR REGULAR REFUND PROCEDURE. MAINE REFUNDS 2 CENTS OF 6-CENT TAX ON AVIATION USE. IN NEBRASKA REFUNDS 2-1/2 CENTS OF THE 5-CENT TAX ON AVIATION FUEL USED WITHIN THE STATE.

14/ AIRPORTS REGISTERED WITH STATE AVIATION COMMISSION MAY SELL MOTOR FUEL TAX FREE FOR AVIATION PURPOSES AND APPLY FOR REFUND OF TAX ON OTHER CONTRACT SALES TO UNITED STATES GOVERNMENT ARE EXEMPTED FROM TAX.

15/ 1-1/2 CENTS PER GALLON IS REFUNDED TO AIRLINES OPERATING INTERSTATE ON SCHEDULED FLIGHTS.

16/ USE BY COUNTY AND LOCAL GOVERNMENTS IS REFUNDED. HOWEVER, IF UNIT OF GOVERNMENT IS LICENSED AS A WHOLESALE DISTRIBUTOR, MOTOR FUEL IS EXEMPTED.

17/ VEHICLES OF ARMED FORCES ONLY ARE EXEMPTED.

21/ RETAIL DEALER PRESENTS AN EXEMPTION CERTIFICATE IN LIEU OF CASH ON A SUBSEQUENT PAYMENT.

22/ EXCEPT THAT SALES FOR NON-HIGHWAY USES WHEN MADE TO OTHER LICENSED DEALERS AND DEALERS OWN NON-HIGHWAY USE ARE SUBJECT TO EXEMPTION.

23/ EXCEPT USE BY STATE HIGHWAY DEPARTMENT, ALL OF WHICH IS TAXED.

24/ EXCEPT USE BY CITIES AND TOWNS WHICH IS REFUNDED.

25/ UNDER SPECIAL PERMITS, EXEMPTIONS RATHER THAN REFUNDS ARE GRANTED ON USE OF MOTOR FUEL IN THE MANUFACTURE OF NON-FUEL PRODUCTS.

26/ STATE AGRICULTURAL COLLEGE CLAIMS REFUNDS FOR NON-HIGHWAY PURPOSES; ALTHOUGH REFUNDS ARE PERMITTED, FUEL CLAIMS ARE MADE.

27/ FUEL USED IN PUBLIC SCHOOL TRANSPORTATION IS EXEMPT FROM THE FUEL TAX.

28/ AGRICULTURAL AND INDUSTRIAL USES ARE REFUNDED.

29/ REFUNDED IF USED BY A STATE, COUNTY, OR MUNICIPAL AGENCY IN PUBLICLY OWNED VEHICLES ON CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE PROJECTS.

30/ AGRICULTURAL USE OF 1-1/2 CENTS IS PROVIDED FOR USE IN AGRICULTURE AND AIRCRAFT AND BY THE STATE BOARD OF PUBLIC WELFARE. SECONDARY OPERATING BUSSES HAVE PARTIAL EXEMPTIONS OF 4 CENTS.

31/ 5 CENTS OF THE 6-CENT TAX REFUNDED FOR AVIATION USE.

32/ ALL MUNICIPAL USE, COUNTY NON-HIGHWAY USE, AND USE IN COUNTY HIGHWAY WORK IS SUBJECT TO REFUND. ORDINARY HIGHWAY USE BY COUNTY VEHICLES IS TAXED.

33/ FULL REFUND ALLOWED FOR FUEL USED IN THE MANUFACTURE OF TRACTOR FUEL. REFUND OF 4 CENTS OF THE 6-CENT TAX FOR AGRICULTURAL AND MOTOR BOAT USE.

34/ USE IN AVIATION SCHOOL TRAINING RECEIVES FULL REFUND.

35/ BULK SALES TO UNITED STATES GOVERNMENT BY WHOLESALESALES ARE EXEMPTED. LOCAL SALES BY RETAILERS ARE REFUNDED.

36/ PARTIAL REFUND BY REDUCTION IN TAX ARE ALLOWED AS FOLLOWS: CONSUMPTION OVER 50,000 GALLONS AND LESS THAN 100,000 GALLONS, 1 CENT PER GALLON; OVER 100,000 GALLONS, 2 CENTS PER GALLON; OVER 200,000 GALLONS, 3 CENTS PER GALLON.

37/ FULL REFUND ON INDUSTRIAL USES OF FUEL IN REFINERIES IS EXEMPTED. TAX REFUNDED ON AGRICULTURAL USE.

38/ FULL REFUND ON INDUSTRIAL USES OF FUEL IN REFINERIES IS EXEMPTED. TAX REFUNDED ON AGRICULTURAL USE.

39/ INTERSTATE AVIATION USE IS SUBJECT TO FULL REFUND OF 6 CENTS ON FUEL CONSUMED OUTSIDE THE BOUNDARIES OF THE STATE AS DETERMINED BY THE FLIGHT LOG WHICH IS SUBMITTED MONTHLY; FUEL CONSUMED WITHIN BOUNDARIES, AND ALL INTRASTATE CONSUMPTION, ARE SUBJECT TO 2-CENT REFUND OF THE 6-CENT TAX.

40/ USE IN SCHOOL BUSES OF COUNTIES AND IN MUNICIPALLY-OWNED AND EQUIPMENT ARE SUBJECT TO REFUND.

41/ USE IN MOTOR VEHICLES NOT LICENSED TO OPERATE UPON THE HIGHWAYS.

42/ SALES TO THE UNITED STATES GOVERNMENT FOR EXCLUSIVE USE IN AIRCRAFT ARE EXEMPTED.

43/ FUEL 4-CENT TAX IS REFUNDED TO LOCAL UNITS FOR GASOLINE USED AT SUCH AIRPORTS IN EXCESS OF 10,000 GALLONS PER MONTH. THEN REFUND 2 CENTS PER GALLON TO CONSUMERS ON GASOLINE USED AT SUCH AIRPORTS IN EXCESS OF 10,000 GALLONS PER MONTH.

## STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSCOMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATESTABLE G-107  
STATUS AS OF JANUARY 1, 1950  
SHEET 1 OF 2

STATE	KIND OF LICENSE, FEE, OR TAX	TERM	BASIS AND RATE OF FEE	COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS	STATE
ALABAMA	BOND FILING FEE	CONTINUOUS	\$5 PER BOND	STATE DEPARTMENT OF REVENUE	STATE PUBLIC ROAD AND BRIDGE FUND	BOND OF \$1000 MINIMUM REQUIRED	ALABAMA
ARIZONA	OPERATING LICENSE	CONTINUOUS	\$25 PER LICENSE	HIGHWAY DEPARTMENT	HIGHWAY FUND	BOND OF \$1000 MINIMUM REQUIRED	ARIZONA
ARKANSAS	OPERATING LICENSE	CONTINUOUS	\$1 PER FILING	COMMISSIONER OF REVENUE	GENERAL FUND	BOND OF \$1000 MINIMUM REQUIRED	ARKANSAS
CALIFORNIA	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	BOARD OF EQUALIZATION	MOTOR-VEHICLE FUEL TAX FUND	ASSESSED BY BOARD OF EQUALIZATION	CALIFORNIA
COLORADO	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	-	-	BOND OF \$3000 MINIMUM IS REQUIRED	COLORADO
CONNECTICUT	OPERATING LICENSE	ANNUAL	\$5 PER LICENSE	STATE HIGHWAY DEPARTMENT	GENERAL FUND	BOND OF \$2000 MINIMUM IS REQUIRED	CONNECTICUT
DELAWARE	OPERATING LICENSE	CONTINUOUS	\$5 PER LICENSE	STATE COMPTROLLER	COLLECTION AND ADMINISTRATION	BOND OF \$5000 MINIMUM IS REQUIRED	DELAWARE
FLORIDA	OPERATING LICENSE	CONTINUOUS	\$5 PER LICENSE	DEPARTMENT OF REVENUE	GENERAL FUND	BOND OF \$1000 MINIMUM IS REQUIRED	FLORIDA
GEORGIA	OPERATING LICENSE	CONTINUOUS	\$5 PER LICENSE	DEPARTMENT OF REVENUE	GENERAL FUND	RETAIN TO PERCENT OF FEE AS COMMISSION, THE REMAINDER IS PAID TO THE STATE FOR REGISTRATION OF EACH NEW ENTERPRISE	GEORGIA
ILLINOIS	PUMP LICENSE	CONTINUOUS	\$3 PER PUMP OR FILLER	COUNTY TAX COLLECTORS	COLLECTION EXPENSES, GENERAL FUND	-	ILLINOIS
INDIANA	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	DEPARTMENT OF LAW ENFORCEMENT	MOTOR-VEHICLE FUND	BOND OF \$1000 MINIMUM IS REQUIRED	INDIANA
IOWA	DISTRIBUTORS LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE AUDITOR	MOTOR-VEHICLE FUEL FUND	CLERK OBTAINS PERMIT TO OPERATE	IOWA
KANSAS	DISTRIBUTORS LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE TREASURER	WITH OTHER MOTOR-FUEL REVENUE	BOND OF \$1000 MINIMUM IS REQUIRED	KANSAS
KENTUCKY	DISTRIBUTORS LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE TREASURER	GENERAL FUND	SURETY BOND OF \$1000 MINIMUM IS REQUIRED OF ALL DISTRIBUTORS	KENTUCKY
LOUISIANA	DISTRIBUTORS LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE TREASURER	GENERAL FUND	SURETY BOND OF \$5000 MINIMUM IS REQUIRED	LOUISIANA
MAINE	OPERATING LICENSE	CONTINUOUS	NO FEE	STATE COMPTROLLER, GASOLINE TAX DIVISION	SPECIAL FUND	BOND OF \$2000 MINIMUM IS REQUIRED	MAINE
MASSACHUSETTS	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	SECRETARY OF STATE	GENERAL FUND	BOND OF \$10,000 MAXIMUM FOR NEW GASOLINE DEALERS, BOND OF \$5000 MAXIMUM FOR EXISTING DEALERS, PENALTY OR COSTS FOR LAST THREE MONTHS, \$2000 BOND FOR KEROSENE DEALERS	MASSACHUSETTS
MICHIGAN	OPERATING LICENSE	CONTINUOUS	\$5 PER LICENSE	DEPARTMENT OF TAXATION, PETROLEUM DIVISION	GENERAL FUND	NEW BOND REQUIRED EACH YEAR, MINIMUM IS \$1000	MICHIGAN
MINNESOTA	OPERATING LICENSE	ANNUAL	\$1 PER LICENSE	CITY TAX COLLECTOR OR COUNTY SHERIFF	COLLECTION EXPENSES, COUNTY AND CITY	IF FINANCIAL RESPONSIBILITY IS NOT SHOWN, BOND OF \$1000 MINIMUM IS REQUIRED	MINNESOTA
MISSISSIPPI	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	PUBLIC SERVICE COMMISSION	COLLECTION EXPENSES, COUNTY AND CITY	AN INITIAL APPLICANT SHALL FURNISH MAXIMUM BOND OF \$3000	MISSISSIPPI
MISSOURI	OPERATING LICENSE	CONTINUOUS	VARIES WITH STORAGE CAPACITY FROM \$50 TO \$250	-	COLLECTION EXPENSES, COUNTY AND CITY	MINIMUM BOND REQUIREMENT IS \$1000	MISSOURI
MONTANA	OPERATING LICENSE	ANNUAL	NO FEE BUT BOND IS REQUIRED	-	GASOLINE INSPECTION FUND	DISTRIBUTOR MUST POST SURETY BOND OF \$1000 MINIMUM BOND OF \$5000 MAXIMUM FOR EXISTING DEALERS	MONTANA
NEBRASKA	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	DEPARTMENT OF AGRICULTURE AND INSPECTION	ADMINISTRATION	BOND OF \$1000 MINIMUM IS REQUIRED	NEBRASKA
NEVADA	OPERATING LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE TAX COMMISSION	HIGHWAY FUND	BOND BASED ON QUANTITY OF GASOLINE HANDLED, MINIMUM \$1000	NEVADA
NEW HAMPSHIRE	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	-	-	IF ADMINISTRATIVE FUNDS ARE INSUFFICIENT, REFUNDS WILL SUPPLY THE NECESSARY DIFFERENCE. THIS LICENSE ALSO APPLIES TO RETAILERS	NEW HAMPSHIRE
NEW JERSEY	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	-	-	LICENSE BASED ON A FISCAL YEAR, MINIMUM BOND REQUIREMENT IS \$1000	NEW JERSEY
NEW MEXICO	OPERATING LICENSE	CONTINUOUS	\$25 PER LICENSE	DEPARTMENT OF TREASURY	GENERAL FUND	BOND TO EQUAL TWICE MONTHLY TAX PAYMENTS UP TO A MAXIMUM OF \$10,000	NEW MEXICO
NORTH CAROLINA	OPERATING LICENSE	CONTINUOUS	NO FEE BUT BOND IS REQUIRED	BUREAU OF REVENUE, GASOLINE TAX DIVISION	GASOLINE TAX SURPLUS FUND	BOND OF \$1000 MINIMUM IS REQUIRED	NORTH CAROLINA
NORTH DAKOTA	OPERATING LICENSE	BIENNIAL	\$25 PER LICENSE	COMMISSIONER OF REVENUE	GENERAL FUND	WHOLESALE PAY FROM \$5 TO \$10 PER PUMP USED IN FIRST 1000 GALLONS OF SALES	NORTH DAKOTA

DEPARTMENT OF COMMERCE  
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COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS IN MOTOR FUEL

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATESTABLE G-108  
STATUS AS OF JANUARY 1, 1950

STATE	KIND OF LICENSE, FEE, OR TAX	TERM	BASIS AND RATE OF FEE	COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS	STATE
ALABAMA	BOND FILING FEE PUMP LICENSE	CONTINUOUS ANNUAL	\$5 PER BOND VARIES WITH POPULATION FROM \$2.50 TO \$25 PER PUMP AND FROM \$2.50 TO \$21 PER ADDITIONAL PUMP	STATE DEPARTMENT OF REVENUE COUNTY PROBATE JUDGES	PUBLIC ROAD AND BRIDGE FUND COLLECTION EXPENSES 2 1/2 PERCENT, REMAINDER STATE 2 1/2, COUNTIES 1/3	PROBATE JUDGES ARE PERMITTED A 50-CENT FEE FOR EACH LICENSE ISSUED	ALABAMA
ARIZONA	-	-	-	-	-	NO LICENSE IS REQUIRED	ARIZONA
ARKANSAS	-	-	-	-	-	NO LICENSE IS REQUIRED	ARKANSAS
CALIFORNIA	PUMP LICENSE	ANNUAL	\$2 PER PUMP	DEPARTMENT OF AGRICULTURE, BUREAU OF WEIGHTS AND MEASURES	DEPARTMENT OF AGRICULTURE, BUREAU OF WEIGHTS AND MEASURES	NO LICENSE IS REQUIRED	CALIFORNIA
COLORADO	-	-	-	-	-	NO LICENSE IS REQUIRED	COLORADO
CONNECTICUT	PUMP LICENSE	ANNUAL	\$5 FOR FIRST PUMP AND \$2 FOR EACH ADDITIONAL PUMP AT ANY ONE STATION	MOTOR VEHICLE DEPARTMENT	STATE HIGHWAY FUND	-	CONNECTICUT
DELAWARE	OPERATING LICENSE OPERATING LICENSE	ANNUAL ANNUAL	\$2 PER LICENSE \$5 PER LICENSE	STATE HIGHWAY DEPARTMENT STATE COMPTROLLER	GENERAL FUND COLLECTION AND ADMINISTRATION, STATE ROAD LICENSE FUND	-	DELAWARE
FLORIDA	-	-	-	-	-	-	FLORIDA
GEORGIA	OPERATING LICENSE PUMP LICENSE	CONTINUOUS ANNUAL	\$5 PER LICENSE \$3 PER PUMP OR FILLER	DEPARTMENT OF REVENUE COUNTY TAX COLLECTORS	GENERAL FUND COLLECTION EXPENSES, GENERAL FUND	TAX COLLECTORS RETAIN 10 PERCENT OF FEE AS COMMISSION. THE ORDINARY OF EACH COUNTY IS ALLOWED A FEE OF \$1 FOR THE REGISTRATION OF EACH NEW ENTERPRISE	GEORGIA
IDAHO	OPERATING PERMIT	ANNUAL	\$5 PER PERMIT	DEPARTMENT OF LAW ENFORCEMENT	MOTOR VEHICLE FUND	NO LICENSE IS REQUIRED	IDAHO
ILLINOIS	-	-	-	-	-	NO LICENSE IS REQUIRED	ILLINOIS
INDIANA	-	-	-	-	-	NO LICENSE IS REQUIRED	INDIANA
IOWA	OPERATING LICENSE GASOLINE PUMP AND METER LICENSE	CONTINUOUS ANNUAL	NO FEE \$1.50 IF PAID WITHIN ONE MONTH OF EXPIRATION, OTHERWISE \$3	DEPARTMENT OF AGRICULTURE	GENERAL FUND	-	IOWA
KANSAS	-	-	-	-	-	NO LICENSE IS REQUIRED	KANSAS
KENTUCKY	-	-	-	-	-	NO LICENSE IS REQUIRED	KENTUCKY
LOUISIANA	-	-	-	-	-	NO LICENSE IS REQUIRED	LOUISIANA
MAINE	-	-	-	-	-	NO LICENSE IS REQUIRED	MAINE
MARYLAND	OPERATING LICENSE OPERATING LICENSE MARINE FUEL DEALERS LICENSE	ANNUAL CONTINUOUS ANNUAL	\$5 PER LICENSE NO FEE \$1 PER LICENSE	DEPARTMENT OF LABOR AND INDUSTRIES SECRETARY OF STATE	ADMINISTRATION AND ENFORCEMENT GENERAL FUND	NO LICENSE IS REQUIRED NO LICENSE IS REQUIRED NO LICENSE IS REQUIRED	MARYLAND MASSACHUSETTS MICHIGAN
MINNESOTA	REGISTRATION OF DEALER OPERATING PERMIT PUMP LICENSE	CONTINUOUS ANNUAL ANNUAL	NO FEE VARIES WITH POPULATION FROM \$1 TO \$8 PER PUMP	CITY TAX COLLECTORS OR COUNTY SHERIFFS	COLLECTION EXPENSES, COUNTY AND CITY	STORAGE CAPACITY OF 250 GALLONS OR LESS IS A PUMP NO LICENSE IS REQUIRED	MINNESOTA MISSISSIPPI
MISSISSIPPI	-	-	-	-	-	NO LICENSE IS REQUIRED	MISSISSIPPI
MISSOURI	OPERATING LICENSE	ANNUAL	\$1 PER LICENSE	PUBLIC SERVICE COMMISSION	GASOLINE INSPECTION FUND	-	MISSOURI
MONTANA	-	-	-	-	-	NO LICENSE IS REQUIRED	MONTANA
NEBRASKA	REFUND DEALERS LICENSE	ANNUAL	NO FEE	-	-	NO LICENSE IS REQUIRED	NEBRASKA
NEVADA	-	-	-	-	-	NO LICENSE IS REQUIRED	NEVADA
NEW HAMPSHIRE	OPERATING LICENSE	ANNUAL	\$5 PER LICENSE	MOTOR FUELS TAX BUREAU, DEPARTMENT OF TREASURY	WITH MOTOR FUEL RECEIPTS	NO LICENSE IS REQUIRED	NEW HAMPSHIRE
NEW JERSEY	-	-	-	-	-	NO LICENSE IS REQUIRED	NEW JERSEY
NEW MEXICO	OPERATING LICENSE	ANNUAL	\$5 FOR EACH PLACE OF BUSINESS	BUREAU OF REVENUE, GASOLINE TAX DIVISION	GASOLINE TAX SUSPENSE FUND	-	NEW MEXICO
NEW YORK	OPERATING LICENSE PUMP LICENSE	ANNUAL ANNUAL	\$2 PER LICENSE \$4 TO \$10 PER PUMP	DEPARTMENT OF TAXATION AND FINANCE COMMISSIONER OF REVENUE	GENERAL FUND GENERAL FUND	PAID ONLY BY WHOLESALE DEALERS ON THEIR RETAIL OUTLETS	NEW YORK NORTH CAROLINA
NORTH CAROLINA	-	-	-	-	-	TOTAL AMOUNT ASSESSED CAN NOT AVERAGE LESS THAN \$5 PER PUMP IF OIL AND GASOLINE DEALERS ELECT TO PAY 1/4 CENT PER GALLON INSPECTION FEE THEY ARE NOT SUBJECT TO GROSS SALES TAX	NORTH CAROLINA
NORTH DAKOTA	PUMP LICENSE	ANNUAL	\$1 PER PUMP	PUBLIC SERVICE COMMISSION	SCALE INSPECTION FUND	-	NORTH DAKOTA
OHIO	OPERATING LICENSE	CONTINUOUS	NO FEE	-	-	NO LICENSE IS REQUIRED	OHIO
OKLAHOMA	-	-	-	-	-	NO LICENSE IS REQUIRED	OKLAHOMA
OREGON	-	-	-	-	-	NO LICENSE IS REQUIRED	OREGON
PENNSYLVANIA	-	-	-	-	-	NO LICENSE IS REQUIRED	PENNSYLVANIA
RHODE ISLAND	OPERATING LICENSE	CONTINUOUS	\$1 PER LICENSE	DIVISION OF TAXATION	GENERAL FUND	-	RHODE ISLAND
SOUTH CAROLINA	OPERATING LICENSE	CONTINUOUS	NO FEE	-	-	NO LICENSE IS REQUIRED	SOUTH CAROLINA
SOUTH DAKOTA	OPERATING LICENSE	ANNUAL	\$15 TO \$60 ACCORDING TO NUMBER OF EMPLOYEES	COUNTY COURT CLERK	GENERAL FUND	-	SOUTH DAKOTA
TENNESSEE	-	-	-	-	-	NO LICENSE IS REQUIRED	TENNESSEE
TEXAS	PUMP LICENSE	CONTINUOUS	NO FEE FOR ORIGINAL BUT \$1 IS CHARGED IF ORIGINAL IS LOST, DESTROYED OR REVOKED	STATE ROAD COMMISSION	STATE HIGHWAY FUND	-	TEXAS
UTAH	-	-	-	-	-	NO LICENSE IS REQUIRED	UTAH
VERMONT	-	-	-	-	-	NO LICENSE IS REQUIRED	VERMONT
VIRGINIA	-	-	-	-	-	NO LICENSE IS REQUIRED	VIRGINIA
WASHINGTON	OPERATING LICENSE	ANNUAL	\$1 PER PLACE OF BUSINESS	STATE TAX COMMISSION	PRIMARY ROAD FUND	NO LICENSE IS REQUIRED ALSO APPLIES TO WHOLESALE DEALERS WHO HAVE THEIR OWN RETAIL OUTLETS	WASHINGTON WEST VIRGINIA
WEST VIRGINIA	-	-	-	-	-	NO LICENSE IS REQUIRED	WEST VIRGINIA
WISCONSIN	DEALERS LICENSE PUMP LICENSE	ANNUAL ANNUAL	\$1 PER STATION OR STORE \$3 PER PUMP OR FILLER	STATE HIGHWAY DEPARTMENT COLLECTOR OF TAXES	STATE HIGHWAY DEPARTMENT GENERAL FUND	NO LICENSE IS REQUIRED	WISCONSIN DISTRICT OF COLUMBIA

/ THE LICENSES AND FEES GIVEN IN THIS TABLE ARE IN MOST CASES FOR THE PURPOSE OF DEFRAYING THE COSTS OF REGULATING THE DISTRIBUTION OF MOTOR FUEL AND ALLIED PRODUCTS. CHAIN STORE AND GENERAL MERCHANDISING TAXES IMPOSED ON GENERAL BUSINESS ARE NOT INCLUDED.

DEPARTMENT OF COMMERCE  
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STATE LIQUID-FUELS INSPECTION FEES <sup>1/</sup>

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE 9-109  
STATUS AS OF  
JANUARY 1, 1950

STATE	AMOUNT FOR INSPECTION OF -		INSPECTION AGENCY	COLLECTION AGENCY	DISPOSITION	STATE
	MOTOR FUEL ONLY	OTHER PETROLEUM PRODUCTS				
ALABAMA	1/10-CENT PER GALLON OF GASOLINE, BENZINE, AND KEROSENE	1/2-CENT PER GALLON OF KEROSENE	DEPARTMENT OF AGRICULTURE AND INDUSTRIES	DEPARTMENT OF AGRICULTURE AND INDUSTRIES	AGRICULTURE AND INDUSTRIES FUND	ALABAMA
ARIZONA	NO CHARGE	NO CHARGE	STATE HIGHWAY DEPARTMENT	STATE REVENUE DEPARTMENT	GENERAL REVENUES	ARIZONA
ARKANSAS	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	GENERAL REVENUES	ARKANSAS
CALIFORNIA	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	CALIFORNIA
COLORADO	NO CHARGE	NO CHARGE	STATE INSPECTOR OF OILS	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	COLORADO
CONNECTICUT	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	CONNECTICUT
FLORIDA	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	FLORIDA
GEORGIA	NO CHARGE	NO CHARGE	DEPARTMENT OF PUBLIC WORKS	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	GEORGIA
IDAHO	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	GENERAL INSPECTION FUND; ALL USED BY DEPARTMENT OF AGRICULTURE	IDAHO
ILLINOIS	3 CENTS PER 100 GALLONS OF GASOLINE	3 CENTS PER 100 GALLONS OF KEROSENE	DEPARTMENT OF REVENUE	DEPARTMENT OF REVENUE	GENERAL FUND <sup>2/</sup>	ILLINOIS
INDIANA	4 CENTS PER BARREL OF 50 GALLONS	4 CENTS PER BARREL OF 50 GALLONS	DIVISION OF OIL INSPECTION	DIVISION OF OIL INSPECTION	PETROLEUM INSPECTION FUND FOR INSPECTION OF MOTOR FUELS TO GENERAL FUND	INDIANA
IOWA	\$2 ANALYSIS FEE PER SAMPLE TESTED <sup>3/</sup>	1 CENT PER 50 GALLON BARREL OF ILLUMINATING OIL NOT INSPECTED	STATE CHEMIST	DEPARTMENT OF AGRICULTURE	GENERAL REVENUE FUND	IOWA
KANSAS	1/2-CENT PER BARREL OF 50 GALLONS OF GASOLINE	1/2-CENT PER BARREL OF 50 GALLONS OF KEROSENE	COMMISSION OF REVENUE AND TAXATION	COMMISSION OF REVENUE AND TAXATION	50 PERCENT TO THE MOTOR FUEL DIVISION, REMAINDER TO GENERAL FUND	KANSAS
LOUISIANA	1/32-CENT PER GALLON	1/32-CENT PER GALLON	DEPARTMENT OF REVENUE	COLLECTION OF REVENUE	COSTS OF INSPECTION	LOUISIANA
MAINE	NO CHARGE	NO CHARGE	STATE TAX ASSESSOR	STATE POLICE	GENERAL FUND	MAINE
MASSACHUSETTS	NO CHARGE	NO CHARGE	DEPARTMENT OF LABOR AND INDUSTRIES	STATE POLICE	GENERAL FUND	MASSACHUSETTS
MICHIGAN	1-1/4 CENTS PER BARREL OF 50 GALLONS <sup>4/</sup>	1-1/4 CENTS PER BARREL OF 50 GALLONS	DEPARTMENT OF TAXATION, PETROLEUM DIVISION	DEPARTMENT OF TAXATION, PETROLEUM DIVISION	GENERAL REVENUE FUND <sup>2/</sup>	MICHIGAN
MINNESOTA	NO CHARGE	NO CHARGE	MOTOR VEHICLE INSPECTION DEPARTMENT	DEPARTMENT OF REVENUE	GENERAL REVENUE FUND	MINNESOTA
MISSISSIPPI	MINIMUM OF 1/2-CENT PER BARREL TO MAXIMUM OF 1-1/2 CENTS PER BARREL. RATE IS DISCRETIONARY WITH INSPECTOR	MINIMUM OF 1/2-CENT PER BARREL TO MAXIMUM OF 1-1/2 CENTS PER BARREL. RATE IS DISCRETIONARY WITH INSPECTOR	PUBLIC SERVICE COMMISSION	DEPARTMENT OF REVENUE	GENERAL REVENUE FUND	MISSISSIPPI
MISSOURI	NO CHARGE	NO CHARGE	DEPARTMENT OF AGRICULTURE AND INSPECTION	STATE SEALER	PETROLEUM PRODUCTS INSPECTION FUND FOR ADMINISTRATION COSTS; BALANCE TO GENERAL FUND	MISSOURI
MONTANA	25 CENTS PER BARREL FOR LESS THAN 10 BARRELS TO 1/2-CENT PER BARREL FOR MORE THAN 10 BARRELS OF GASOLINE	1/20-CENT PER GALLON OF DISTILLATE AND LUBRICATING OIL	STATE SEALER	DEPARTMENT OF AGRICULTURE AND INSPECTION	ADMINISTRATION EXPENSES	MONTANA
NEBRASKA	1/20-CENT PER GALLON	1/20-CENT PER GALLON	BUREAU OF REVENUE, GASOLINE TAX DIVISION	DEPARTMENT OF AGRICULTURE AND INSPECTION	PETROLEUM PRODUCTS INSPECTION FUND FOR ADMINISTRATION COSTS; BALANCE TO GENERAL FUND	NEBRASKA
NEVADA	ANY LIQUID BELIEVED TO BE MOTOR FUEL MAY BE ANALYZED BUT NO FEE IS IMPOSED	NO CHARGE	MISCELLANEOUS TAX BUREAU	STATE SEALER	ADMINISTRATION EXPENSES	NEVADA
NEW MEXICO	NO CHARGE	NO CHARGE	COMMISSIONER OF AGRICULTURE	COMMISSIONER OF REVENUE	ADMINISTRATION EXPENSES	NEW MEXICO
NEW YORK	1/20-CENT PER GALLON	1/20-CENT PER GALLON	STATE LABORATORIES DEPARTMENT <sup>2/</sup>	COMMISSIONER OF REVENUE	PETROLEUM PRODUCTS INSPECTION FUND FOR ADMINISTRATION COSTS; BALANCE TO GENERAL FUND	NEW YORK
NORTH CAROLINA	1/20-CENT PER GALLON OF GASOLINE, TRACTOR FUELS, AND DIESEL FUEL	1/20-CENT PER GALLON OF KEROSENE AND HEATING OIL	STATE LABORATORIES DEPARTMENT <sup>2/</sup>	COMMISSIONER OF REVENUE	COSTS OF INSPECTION, REMAINDER TO STATE GENERAL FUND	NORTH CAROLINA
NORTH DAKOTA	8 CENTS PER 100 GALLONS OF GASOLINE AND KEROSENE <sup>10/</sup>	8 CENTS PER 100 GALLONS OF BURNING OIL AND KEROSENE <sup>11/</sup>	CORPORATION COMMISSION	STATE LABORATORIES DEPARTMENT	STATE GENERAL FUND	NORTH DAKOTA
OKLAHOMA	50 CENTS PER 100 GALLONS OF GASOLINE AND KEROSENE	50 CENTS PER 100 GALLONS OF GASOLINE AND KEROSENE	DEPARTMENT OF AGRICULTURE	TAX COMMISSION	GENERAL REVENUE FUND <sup>2/</sup>	OKLAHOMA
OREGON	INSPECTION PERFORMED TO DETERMINE SUITABILITY OF MOTOR-VEHICLE FUEL BUT NO FEE IS IMPOSED	NO CHARGE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE ACCOUNT	OREGON
RHODE ISLAND	1/20-CENT PER GALLON	1/20-CENT PER GALLON	DEPARTMENT OF TAXATION	DEPARTMENT OF AGRICULTURE	DEPARTMENT OF AGRICULTURE ACCOUNT	RHODE ISLAND
SOUTH CAROLINA	1-1/4 CENTS PER BARREL OF 50 GALLONS	1-1/4 CENTS PER BARREL OF 50 GALLONS	DEPARTMENT OF AGRICULTURE, COMMERCE AND INDUSTRIES	DEPARTMENT OF AGRICULTURE, COMMERCE AND INDUSTRIES	STATE GENERAL FUND <sup>2/</sup>	SOUTH CAROLINA
SOUTH DAKOTA	1-1/4 CENTS PER BARREL OF 50 GALLONS	1-1/4 CENTS PER BARREL OF 50 GALLONS	DEPARTMENT OF FINANCE	DEPARTMENT OF FINANCE	STATE GENERAL FUND <sup>2/</sup>	SOUTH DAKOTA
TENNESSEE	20 CENTS PER BARREL OF 50 GALLONS	20 CENTS PER BARREL OF 50 GALLONS	DEPARTMENT OF FINANCE AND TAXATION	DEPARTMENT OF FINANCE AND TAXATION	COSTS OF INSPECTION; BALANCE TO GENERAL FUND	TENNESSEE
TEXAS	NO CHARGE	NO CHARGE	COMPTROLLER OF PUBLIC ACCOUNTS	DEPARTMENT OF FINANCE	GENERAL FUND	TEXAS
UTAH	NO CHARGE	NO CHARGE	STATE INSPECTOR OF MOTOR FUELS	DEPARTMENT OF FINANCE	GENERAL FUND	UTAH
VERMONT	NO CHARGE	NO CHARGE	LOCAL OFFICERS APPOINT AN INSPECTOR	DEPARTMENT OF FINANCE	GENERAL FUND	VERMONT
VIRGINIA	NO CHARGE	NO CHARGE	COMMISSIONER OF AGRICULTURE AND INSPECTION	DEPARTMENT OF TAXATION	STATE GENERAL FUND <sup>2/</sup>	VIRGINIA
WISCONSIN	NO CHARGE	NO CHARGE	DEPARTMENT OF TAXATION	DEPARTMENT OF TAXATION	STATE GENERAL FUND <sup>2/</sup>	WISCONSIN
WYOMING	NO CHARGE	NO CHARGE	STATE COMMISSIONER OF AGRICULTURE	DEPARTMENT OF TAXATION	STATE GENERAL FUND <sup>2/</sup>	WYOMING

<sup>1/</sup> THE STATES THAT ARE NOT LISTED DO NOT INSPECT PETROLEUM PRODUCTS.  
<sup>2/</sup> THESE INSPECTIONS ARE PAID BY APPROPRIATION FROM STATE GENERAL FUND.  
<sup>3/</sup> VOLUNTARY, BUT DEPARTMENT OF AGRICULTURE CAN MAKE INSPECTION WHENEVER IT DESIRES.  
<sup>4/</sup> FEES FOR ANALYSIS ARE PAID FROM THE ANNUAL APPROPRIATION OF THE DIVISION OF GAS TAX.  
<sup>5/</sup> INSPECTIONS MADE AT DISCRETION OF DEPARTMENT OF LABOR AND INDUSTRIES AND FINANCED FROM RETAIL DEALERS LICENSE RECEIPTS; RATING (ANTI-KNOCK) TEST IS MADE UPON REQUEST OF DISTRIBUTOR. COST OF TEST IS \$5 RE-GASLESS OF SIZE OF SHIPMENT SAMPLED.  
<sup>6/</sup> INSPECTION PERFORMED AT THE DISCRETION OF THE MOTOR VEHICLE COMPTROLLER OR ONLY APPOINTED AGENT.  
<sup>7/</sup> KEROSENE AND HEATING OILS ARE NOT INSPECTED.  
<sup>8/</sup> INSPECTION OF KEROSENE AND HEATING OILS ARE NOT INSPECTED.  
<sup>9/</sup> INSPECTION OF KEROSENE AND HEATING OILS ARE NOT INSPECTED.  
<sup>10/</sup> LEVIED AS AN EXCISE TAX AND COLLECTED IN SAME MANNER AS OTHER TAXES ON MOTOR FUELS.  
<sup>11/</sup> LEVIED AS AN EXCISE TAX AND COLLECTED IN SAME MANNER AS OTHER TAXES ON MOTOR FUELS.  
THE INSPECTION LAWS ARE NOT ENFORCED.

DEPARTMENT OF COMMERCE  
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MISCELLANEOUS STATE MOTOR-FUEL LICENSES AND FEES

TABLE 6-10  
STATES AS OF JANUARY 1, 1950  
SHEET 1 OF 2

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

STATE	KIND OF LICENSE, FEE, OR TAX	TERM	UNITS AND RATE OF FEE	COLLECTION AGENCY	DISPOSITION	REMARKS	STATE
ALABAMA	LICENSE OF BRANDS SOLD	ANNUAL	\$1 FOR EACH BRAND OF FUEL SOLD	DEPARTMENT OF AGRICULTURE AND INDUSTRIES	AGRICULTURE AND INDUSTRIES FUND	PAID BY DISTRIBUTORS	ALABAMA
ARIZONA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE BUT BOND MUST BE FILED FOR EACH VEHICLE	DEPARTMENT OF REVENUE	GENERAL REVENUES	OBTAINED BY CONSUMERS OF USE-FUEL	ARIZONA
ARKANSAS	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	BUREAU OF WEIGHTS AND MEASURES	DEPARTMENT OF AGRICULTURE FUND	OBTAINED BY DISTRIBUTORS	ARKANSAS
CALIFORNIA	IMPORTERS' ROAD LICENSE	-	\$25 PER SHIPMENT	-	-	PAID BY DISTRIBUTORS	CALIFORNIA
COLORADO	SPECIAL-FUEL USERS LICENSE	CONTINUOUS	NO FEE BUT BOND MUST BE FURNISHED	-	-	OBTAINED BY CONSUMERS OF USE-FUEL	COLORADO
CONNECTICUT	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$25 PER STATION, \$5 WHEN SOLD, \$5 PER PUMP	MOTOR VEHICLE COMMISSION	WITH OTHER MOTOR-VEHICLE RECEIPTS	PAID BY DISTRIBUTORS AND RETAIL DEALERS	CONNECTICUT
DELAWARE	MOTOR-FUEL USERS PERMIT	CONTINUOUS	\$1 PER VEHICLE	STATE COMPTROLLER	WITH MOTOR-FUEL RECEIPTS	NO MISCELLANEOUS FEES ARE CHARGED	DELAWARE
FLORIDA	MOTOR-FUEL USERS BOND FILING FEE	CONTINUOUS	\$5 PER BOND	STATE COMPTROLLER	WITH MOTOR-FUEL RECEIPTS	PAID BY CONSUMERS OF USE-FUEL	FLORIDA
GEORGIA	LICENSE FOR WAGON OR TRUCK USED IN SALE OF OIL OR GASOLINE	ANNUAL	NO FEE	-	-	ISSUED TO PERSONS SELLING OIL OR GASOLINE FROM WAGON OR TRUCK	GEORGIA
IDAHOO	VEHICLES REFUND PERMIT	ANNUAL	NO FEE	DEPARTMENT OF AGRICULTURE	HEIGHTS AND MEASURES INSPECTION FUND	-	IDAHOO
ILLINOIS	VEHICLE TAX, PUMP, AND WATER LICENSE	-	PUMPS \$0.50 PER PUMP, METERS \$2.00 EACH, AND IF MORE, \$0.25 PER GALLON	DEPARTMENT OF AGRICULTURE	-	-	ILLINOIS
INDIANA	USE-FUEL TAX LICENSE	CONTINUOUS	\$1 PER LICENSE	DEPARTMENT OF LAW ENFORCEMENT	HIGHWAY FUND	PAID BY CONSUMERS OF USE-FUEL	INDIANA
IOWA	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$1 PER LICENSE	STATE AUDITOR	WITH MOTOR-FUEL RECEIPTS	PAID BY PURCHASERS OF REFUND FUEL	IOWA
KANSAS	MOTOR-VEHICLE FUEL TRANSPORT LICENSE	ANNUAL	\$1 PER VEHICLE	STATE TREASURER	WITH OTHER MOTOR-FUEL REVENUE	SEPARATE CERTIFICATE REQUIRED FOR EACH VEHICLE	KANSAS
KENTUCKY	REFUND PERMITS	ANNUAL	NO FEE	QUANTITY CLERKS	GENERAL FUND OF EACH COUNTY, 30 CENTS; STATE REVENUE ADMINISTRATION FUND, 20 CENTS	PAID BY DISTRIBUTORS	KENTUCKY
LOUISIANA	LIQUID-FUEL CARRIER PERMITS	-	\$1 PER TRUCK	MOTOR FUEL TAX DIVISION	TAX DIVISION, 50 CENTS	PAID BY DISTRIBUTORS	LOUISIANA
MAINE	PORTS OF ENTRY FEES	ANNUAL	\$0.50 PER TRUCK LOAD OF GASOLINE	MOTOR FUEL TAX DIVISION	HIGHWAY DEPARTMENT	PAID BY DISTRIBUTORS	MAINE
MARYLAND	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$1 PLUS BOND	MOTOR FUEL TAX DIVISION	HIGHWAY FUND	PAID BY CONSUMERS OF USE-FUEL	MARYLAND
MICHIGAN	MOTOR-FUEL USERS BOND FILING FEE	CONTINUOUS	\$1 PER ORIGINAL APPLICATION	DEPARTMENT OF REVENUE	GENERAL FUND	PAID BY CONSUMERS OF USE-FUEL	MICHIGAN
MINNESOTA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	DEPARTMENT OF REVENUE	GENERAL FUND	OBTAINED BY CONSUMERS OF USE-FUEL	MINNESOTA
MISSISSIPPI	MOTOR-FUEL USERS PERMIT	CONTINUOUS	\$1 FEE	SECRETARY OF STATE	GENERAL FUND	NO MISCELLANEOUS FEES ARE CHARGED	MISSISSIPPI
MISSOURI	MOTOR-FUEL USERS PERMIT	CONTINUOUS	\$1 PLUS BOND	-	-	OBTAINED BY CONSUMERS OF USE-FUEL	MISSOURI
MONTANA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE BUT MUST FILE BOND	PUBLIC SERVICE COMMISSION	-	OBTAINED BY CONSUMERS OF USE-FUEL OTHER THAN	MONTANA
NEBRASKA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	-	-	OBTAINED BY CONSUMERS OF USE-FUEL	NEBRASKA
NEVADA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	DEPARTMENT OF AGRICULTURE AND INSPECTION	ADMINISTRATIVE EXPENSES	PAID BY DISTRIBUTORS	NEVADA
NEW HAMPSHIRE	MOTOR-FUEL USERS PERMIT	CONTINUOUS	\$1 PER LICENSE	DEPARTMENT OF AGRICULTURE AND INSPECTION	ADMINISTRATIVE EXPENSES	OBTAINED BY CONSUMERS OF USE-FUEL	NEW HAMPSHIRE
NEW JERSEY	MOTOR-FUEL CARRIER REGISTRATION	ANNUAL	\$2 PER REGISTRATION	MOTOR FUELS TAX BUREAU, DEPARTMENT OF TREASURY	WITH MOTOR-FUEL RECEIPTS	LAND OR WATER CONVEYANCES	NEW JERSEY
NEW MEXICO	MOTOR-FUEL USERS LICENSE	ANNUAL	\$1 PER LICENSE	BUREAU OF REVENUE, GASOLINE TAX DIVISION	GASOLINE TAX SUSPENSE FUND	BOND REQUIRED, MINIMUM \$100	NEW MEXICO
NEW YORK	REGISTRATION OF WAGONS OF VEHICLES USING FUELS	ANNUAL	\$1 PER REGISTRATION	DEPARTMENT OF TAXATION AND FINANCE	WITH MOTOR-FUEL RECEIPTS	PAID BY OWNERS OF VEHICLES CONSUMING USE-FUEL	NEW YORK
NORTH CAROLINA	REFUND PERMIT	ANNUAL	\$1 PER REFUND	COMMISSIONER OF REVENUE	STATE HIGHWAY FUND	PAID BY PURCHASERS OF REFUND FUEL	NORTH CAROLINA
NORTH DAKOTA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	-	-	OBTAINED BY CONSUMERS OF USE-FUEL	NORTH DAKOTA
NORTH CAROLINA	LIQUID-FUEL CARRIERS PERMIT	BIENNIAL	\$1 PER LICENSE PLUS BOND	STATE AUDITOR	STATE TREASURY	OBTAINED BY CARRIERS OF LIQUID FUELS	NORTH CAROLINA
OHIO	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$1 PER LICENSE PLUS BOND	PUBLIC SERVICE COMMISSION	SCALE INSPECTION FUND	IF MORE THAN ONE VEHICLE, LICENSE PROVIDES A PERMIT FOR EACH SUCH VEHICLE	OHIO
OKLAHOMA	MOTOR-FUEL USERS LICENSE	CONTINUOUS	NO FEE BUT MUST FILE BOND	-	-	PAID BY DISTRIBUTORS	OKLAHOMA
OREGON	MOTOR-FUEL USERS LICENSE	CONTINUOUS	NO FEE	-	-	NO MISCELLANEOUS FEES ARE CHARGED	OREGON
PENNSYLVANIA	EXEMPTION CERTIFICATE	CONTINUOUS	\$10 APPLICATION FEE PLUS BOND, MINIMUM \$500	DEPARTMENT OF REVENUE	MOTOR LICENSE FUND	EXEMPTED BY DISTRIBUTOR EXEMPTING MOTOR FUEL	PENNSYLVANIA
RHODE ISLAND	USE-FUEL USERS LICENSE	CONTINUOUS	NO FEE	DEPARTMENT OF FINANCE	GENERAL FUND	OUT-STATE	RHODE ISLAND
SOUTH CAROLINA	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$1 PER LICENSE PLUS BOND	DEPARTMENT OF FINANCE AND TAXATION	GENERAL FUND	NO MISCELLANEOUS FEES ARE CHARGED	SOUTH CAROLINA
SOUTH DAKOTA	MOTOR-FUEL USERS FILING FEE	CONTINUOUS	\$5 PER LICENSE PLUS BOND	DEPARTMENT OF FINANCE AND TAXATION	WITH MOTOR-FUEL RECEIPTS	PAID BY CONSUMERS OF USE-FUEL	SOUTH DAKOTA
TENNESSEE	MOTOR-FUEL USERS LICENSE	CONTINUOUS	\$5 PER LICENSE PLUS BOND	DEPARTMENT OF FINANCE AND TAXATION	GENERAL FUND	PAID BY CONSUMERS OF USE-FUEL	TENNESSEE

DEPARTMENT OF COMMERCE  
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MISCELLANEOUS STATE MOTOR - FUEL LICENSES AND FEES <sup>1/</sup>

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-110  
STATUS AS OF JANUARY 1, 1959  
SHEET 2 OF 2

STATE	KIND OF LICENSE, FILE OR TAX	TERM	BASIS AND RATE OF FEE	COLLECTION AGENCY	DISPOSITION	REMARKS	STATE
TEXAS	MOTOR-FUEL USERS PERMIT	ANNUAL	NO FEE BUT MUST PROVIDE BOND FOR EACH VEHICLE	COMPTROLLER OF PUBLIC ACCOUNTS	STATE TREASURY	OBTAINED BY CONSUMERS OF USE-FUEL	TEXAS
UTAH	REFUND DEALER'S LICENSE	ANNUAL	\$0.50 PER REFUND CLAIM	COMPTROLLER OF PUBLIC ACCOUNTS	-	PAID BY PERSONS CLAIMING REFUNDS	UTAH
VERMONT	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	-	-	OBTAINED BY DEALERS SELLING MOTOR AND GASOLINE	VERMONT
VIRGINIA	USE-FUEL USERS LICENSE	ANNUAL	NO FEE BUT MUST FILE BOND	-	-	NO MISCELLANEOUS FEES ARE CHARGED	VIRGINIA
WASHINGTON	TRANSPORT LICENSE	ANNUAL	NO FEE	DIVISION OF MOTOR VEHICLES	HIGHWAY FUND	PAID BY CARRIERS OF MOTOR FUELS	WASHINGTON
WEST VIRGINIA	MOTOR-FUEL USERS PERMIT	CONTINUOUS	NO FEE	DEPARTMENT OF LICENSES	MOTOR-VEHICLE FUND	OBTAINED BY CONSUMERS OF USE-FUEL	WEST VIRGINIA
WISCONSIN	MOTOR-VEHICLE FUEL CONVEYORS LICENSE	ANNUAL	\$1 PER SET OF 2 PLATES, \$0.75 PER SINGLE	DEPARTMENT OF LICENSES	MOTOR-VEHICLE FUND	PAID BY CARRIERS OF MOTOR FUEL	WISCONSIN
WYOMING	REFUND PERMIT FEE	ANNUAL	\$0.50 PER REFUND PERMIT	DEPARTMENT OF LICENSES	-	PAID BY CONSUMERS CLAIMING REFUNDS	WYOMING
DISTRICT OF COLUMBIA	MOTOR-FUEL USERS REGISTRATION	ANNUAL	NO FEE	-	-	NO MISCELLANEOUS FEES ARE CHARGED	DISTRICT OF COLUMBIA

<sup>1/</sup> THE LICENSES AND FEES GIVEN IN THIS TABLE ARE IN MOST CASES FOR THE PURPOSE OF DEFRAYING THE COSTS OF REGulating THE DISTRIBUTION OF MOTOR FUEL AND ALLIED PRODUCTS. CHAIN STORE AND MERCHANDISING TAXES IMPOSED ON GENERAL BUSINESS ARE NOT INCLUDED.

STATE AND FEDERAL GASOLINE TAX RATES BY YEARS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

CENTS PER GALLON

TABLE G-205  
ISSUED SEPTEMBER 1949

STATE	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	STATE
ALABAMA	4	4-5	5-6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	ALABAMA
ARIZONA	4	4-5	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	ARIZONA
ARKANSAS	5	5-6	6	6	6-6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	ARKANSAS
CALIFORNIA	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3-4.5	4.5	4.5	CALIFORNIA
COLORADO	4	4	4	4	4-5.4	4	4	4	4	4	4	4	4	4	4	4	4	4-6	6	6	COLORADO
CONNECTICUT	2	2	2	2	2-3	3	3	3	3	3	3	3	3	3	3	3	3	3-4	4	4	CONNECTICUT
DELAWARE	3	3	3	3	3-4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	DELAWARE
FLORIDA	6	6-7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	FLORIDA
GEORGIA	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	GEORGIA
IDAH0	4-5	5	5	5	5	5	5	5	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1-6	6	6	6	6	IDAH0
ILLINOIS	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	ILLINOIS
INDIANA	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	INDIANA
IOWA	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3-4	4	4	4	4	IOWA
KANSAS	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3-4	4	4	4	KANSAS
KENTUCKY	4-5	5	5	5	5	5	5-7	7	7	7	7	7	7	7	7	7	7	7	7	7	KENTUCKY
LOUISIANA	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	LOUISIANA
MAINE	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4-6	6	6	MAINE
MARYLAND	2-3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	MARYLAND
MASSACHUSETTS	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	MASSACHUSETTS
MICHIGAN	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	MICHIGAN
MINNESOTA	3	3	3	3	3	3	3	3-4	4	4	4	4	4	4	4	4	4	4	4	4	MINNESOTA
MISSISSIPPI	5	5-5.5	5.5-6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	MISSISSIPPI
MISSOURI	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	MISSOURI
MONTANA	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	MONTANA
NEBRASKA	4	4	4	4	4	4-5	5	5-4-5	5	5	5	5	5	5	5	5	5	5	5	5	NEBRASKA
NEVADA	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	NEVADA
NEW HAMPSHIRE	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	NEW HAMPSHIRE
NEW JERSEY	2	2-3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	NEW JERSEY
NEW MEXICO	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	NEW MEXICO
NEW YORK	2	2	2-3	3	3	3-4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	NEW YORK
NORTH CAROLINA	5	5-6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	NORTH CAROLINA
NORTH DAKOTA	3	3	3	3	3	3	3	3	3	3-4	4	4	4	4	4	4	4	4	4	4	NORTH DAKOTA
OHIO	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	OHIO
OKLAHOMA	4	4-5	4	4	4	4	4	4	4	4	4	4-5.5	5	5	5	5	5	5	5	5	OKLAHOMA
OREGON	4-3	3	3	3	3	3-4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	OREGON
PENNSYLVANIA	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	PENNSYLVANIA
RHODE ISLAND	2	2	2	2	2	2	2	2-3	3	3	3	3	3	3	3	3	3	3-4	4	4	RHODE ISLAND
SOUTH CAROLINA	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	SOUTH CAROLINA
SOUTH DAKOTA	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	SOUTH DAKOTA
TENNESSEE	5	5-6-7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	TENNESSEE
TEXAS	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	TEXAS
UTAH	3-5	3-5	3-5-4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	UTAH
VERMONT	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4-4.5	4.5	4.5	VERMONT
VIRGINIA	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5-6	6	6	6	VIRGINIA
WASHINGTON	3	3-5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	WASHINGTON
WEST VIRGINIA	4	4	4	4	4	4	4	4-5	5	5	5	5	5	5	5	5	5	5	5	5	WEST VIRGINIA
WISCONSIN	2	2-4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	WISCONSIN
WYOMING	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	WYOMING
DISTRICT OF COLUMBIA	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	DISTRICT OF COLUMBIA
STATE AVG. 2/	3-3.5	3-4.8	3-6.0	3-6.5	3-6.6	3-6.0	3-6.5	3-6.1	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	3-6.6	STATE AVG. 2/
FEDERAL TAX	-	-	1	1-1.5	1	1	1	1	1	1	1-1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	FEDERAL TAX

1/ THE TAX RATES GIVEN WERE IN EFFECT DECEMBER 31 FOR ALL YEARS EXCEPT 1949. THE 1949 TAX RATES GIVEN WERE IN EFFECT AUGUST 1. FOR TAX RATES IN EARLIER YEARS, SEE COMPARABLE TABLE IN "HIGHWAY STATISTICS, SUMMARY TO 1945".

2/ WEIGHTED AVERAGE RATES BASED ON THE NET GALLONS TAXED.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

RELATIVE AMOUNTS OF MOTOR FUEL EXEMPTED OR REFUNDED FOR ALLEGED NONHIGHWAY USE  $\frac{1}{2}$

TABLE G-210  
ISSUED AUGUST 1949

EXEMPTED OR REFUNDED IN PERCENT OF TOTAL MOTOR FUEL CONSUMED DURING YEAR	STATES										
	1941	1942	1943	1944	1945	1946	1947	1948			
0 - 4.9	ALABAMA, ARKANSAS, FLORIDA, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, PENNSYLVANIA, NORTH CAROLINA, NEW HAMPSHIRE, RHODE ISLAND, SOUTH CAROLINA, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, FLORIDA, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, PENNSYLVANIA, NORTH CAROLINA, NEW HAMPSHIRE, RHODE ISLAND, SOUTH CAROLINA, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, FLORIDA, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, PENNSYLVANIA, NORTH CAROLINA, NEW HAMPSHIRE, RHODE ISLAND, SOUTH CAROLINA, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, FLORIDA, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, PENNSYLVANIA, NORTH CAROLINA, NEW HAMPSHIRE, RHODE ISLAND, SOUTH CAROLINA, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, FLORIDA, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, PENNSYLVANIA, NORTH CAROLINA, NEW HAMPSHIRE, RHODE ISLAND, SOUTH CAROLINA, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, CONNECTICUT, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, NEW HAMPSHIRE, NORTH CAROLINA, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, CONNECTICUT, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, NEW HAMPSHIRE, NORTH CAROLINA, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, CONNECTICUT, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, NEW HAMPSHIRE, NORTH CAROLINA, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA	ALABAMA, ARKANSAS, CONNECTICUT, GEORGIA, KENTUCKY, LOUISIANA, MAINE, MASSACHUSETTS, MISSISSIPPI, NEBRASKA, NEW HAMPSHIRE, NORTH CAROLINA, PENNSYLVANIA, RHODE ISLAND, SOUTH CAROLINA, TENNESSEE, UTAH, VERMONT, WEST VIRGINIA, WYOMING, DISTRICT OF COLUMBIA		
5.0 - 9.9	CALIFORNIA, CONNECTICUT, DELAWARE, ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN, MISSOURI, NEVADA, NEW JERSEY, NEW YORK, OHIO, VIRGINIA, WASHINGTON, WISCONSIN	CONNECTICUT, DELAWARE, MAINE, MASSACHUSETTS, MICHIGAN, MISSOURI, NEW HAMPSHIRE, NEW YORK, NORTH CAROLINA, TENNESSEE, VIRGINIA, WASHINGTON, WISCONSIN, DISTRICT OF COLUMBIA	DELAWARE, MAINE, MARYLAND, MASSACHUSETTS, MISSOURI, NORTH CAROLINA, TENNESSEE, VIRGINIA, WASHINGTON, WEST VIRGINIA	CONNECTICUT, DELAWARE, MAINE, MARYLAND, MASSACHUSETTS, MISSOURI, NEW YORK, OHIO, TENNESSEE, VIRGINIA, WASHINGTON	CONNECTICUT, DELAWARE, MAINE, MARYLAND, MASSACHUSETTS, MISSOURI, NEW YORK, OHIO, TENNESSEE, VIRGINIA, WASHINGTON	ARIZONA, DELAWARE, FLORIDA, IOWA, MARYLAND, MISSOURI, NEVADA, NEW JERSEY, NEW YORK, OHIO, WASHINGTON	ARIZONA, CALIFORNIA, DELAWARE, FLORIDA, MARYLAND, MASSACHUSETTS, MISSOURI, NEBRASKA, NEVADA, NEW JERSEY, NEW YORK, OHIO, VIRGINIA, WASHINGTON	ARIZONA, CALIFORNIA, DELAWARE, FLORIDA, MAINE, MARYLAND, MASSACHUSETTS, MISSOURI, NEBRASKA, NEVADA, NEW JERSEY, NEW YORK, NORTH CAROLINA, OHIO, TENNESSEE, VIRGINIA, WASHINGTON	ARIZONA, CALIFORNIA, DELAWARE, FLORIDA, MAINE, MARYLAND, MASSACHUSETTS, MISSOURI, NEBRASKA, NEVADA, NEW JERSEY, NEW YORK, NORTH CAROLINA, OHIO, TENNESSEE, VIRGINIA, WASHINGTON		
10.0 - 14.9	ARIZONA, COLORADO, MINNESOTA, NEW MEXICO, OKLAHOMA, OREGON, TEXAS	ARIZONA, CALIFORNIA, COLORADO, IOWA, ILLINOIS, INDIANA, NEVADA, NEW JERSEY, NEW MEXICO, OHIO, OREGON	CALIFORNIA, CONNECTICUT, IOWA, ILLINOIS, MARYLAND, NEW YORK, OHIO, VIRGINIA	ARIZONA, CALIFORNIA, CONNECTICUT, IOWA, MICHIGAN, NEW JERSEY, NEW YORK, OHIO, WISCONSIN	ARIZONA, CALIFORNIA, IOWA, ILLINOIS, INDIANA, NEW JERSEY, NEW MEXICO, OREGON	CALIFORNIA, ILLINOIS, INDIANA, MICHIGAN, NEW MEXICO, OREGON, WISCONSIN	IOWA, ILLINOIS, INDIANA, NEW MEXICO, OREGON, WISCONSIN	IOWA, ILLINOIS, INDIANA, MICHIGAN, NEW MEXICO, OREGON, WISCONSIN	COLORADO, TEXAS		
15.0 - 19.9	IOWA	IOWA, MINNESOTA, TEXAS	ARIZONA, COLORADO, INDIANA, NEVADA, NEW JERSEY, NEW MEXICO, OREGON, TEXAS, WISCONSIN	COLORADO, ILLINOIS, INDIANA, NEVADA, NEW MEXICO, OREGON, TEXAS	COLORADO, ILLINOIS, MICHIGAN, TEXAS, WISCONSIN	COLORADO, MINNESOTA, TEXAS	COLORADO, MICHIGAN, 2/ NORTH DAKOTA, TEXAS	COLORADO, TEXAS			
20.0 - 24.9	MONTANA, SOUTH DAKOTA	MONTANA, OKLAHOMA, SOUTH DAKOTA	MINNESOTA, OKLAHOMA	MINNESOTA	MINNESOTA, OKLAHOMA	MONTANA, OKLAHOMA	MINNESOTA, MONTANA, OKLAHOMA	MINNESOTA, OKLAHOMA			
25.0 - 29.9	KANSAS		IOWA, MONTANA	IOWA, OKLAHOMA	IOWA, MONTANA	IOWA	IOWA, SOUTH DAKOTA	IOWA, MONTANA			
30.0 - 34.9		KANSAS	SOUTH DAKOTA	MONTANA, SOUTH DAKOTA		KANSAS, SOUTH DAKOTA	KANSAS	KANSAS, SOUTH DAKOTA			
35.0 - 39.9			KANSAS		KANSAS, SOUTH DAKOTA						
40.0 - 44.9	NORTH DAKOTA			KANSAS							
45.0 - 49.9											
50.0 - 54.9		NORTH DAKOTA									
55.0 - 59.9			NORTH DAKOTA								
60.0 - 64.9				NORTH DAKOTA	NORTH DAKOTA						

1/ SOME STATES DO NOT ALLOW FULL REFUND OR EXEMPTION FOR ALLEGED NONHIGWAY USE. GALLONAGE ON WHICH PARTIAL REFUNDS OR EXEMPTIONS WERE ALLOWED IS CLASSIFIED AS REFUNDED OR EXEMPTED. THIS TABLE DOES NOT INCLUDE EXEMPTED OR REFUNDED USE BY FEDERAL GOVERNMENT.

2/ NORTH DAKOTA CHANGED FROM EXEMPTIONS TO REFUNDS EFFECTIVE JANUARY 1, 1947, BUT REFUND PAYMENTS DID NOT BEGIN UNTIL MAY. THE PERCENTAGE OF REFUNDS FOR 1947 IS THEREFORE BASED ON THE TAXED GALLONAGE FOR THE FULL YEAR, AND REFUNDS FOR ONLY PART OF A YEAR.

1/ SOME STATES DO NOT ALLOW FULL REFUND OR EXEMPTION FOR ALLEGED NONHIGHWAY USE. GALLONAGE ON WHICH PARTIAL REFUNDS OR EXEMPTIONS WERE ALLOWED IS CLASSIFIED AS REFUNDED OR EXEMPTED. THIS TABLE DOES NOT INCLUDE EXEMPTED OR REFUNDED USE BY FEDERAL GOVERNMENT.

2/ NORTH DAKOTA CHANGED FROM EXEMPTIONS TO REFUNDS EFFECTIVE JANUARY 1, 1947, BUT REFUND PAYMENTS DID NOT BEGIN UNTIL MAY. THE PERCENTAGE OF REFUNDS FOR 1947 IS THEREFORE BASED ON THE TAXED GALLONAGE FOR THE FULL YEAR, AND REFUNDS FOR ONLY PART OF A YEAR.



# MOTOR VEHICLES

The record registration of 40,622,264 motor vehicles in 1948 (excluding an additional 529,062 owned by Federal, State, and local governments) reflected, as much as anything else, the vitality of the American economy. It also demonstrated that the war years had taught the public that motor vehicles, with reasonable maintenance, can be kept in use much longer than had previously been the practice. Many factors contributed to the rapid increase in the number of motor vehicles: wages, farm prices, and general economic activity were at or near all-time record levels; savings of the war years had broadened the field of potential vehicle ownership; and the population itself had increased to more than 147 millions. But probably the most important single factor was the increasing adaptation of the Nation's business and recreation to the use of motor vehicles. New living areas, business centers, and industrial developments were dependent on the motor vehicle as their primary means of transportation, and even older areas were rapidly increasing their dependence on highway transportation.

The motor-vehicle registration years of the States vary considerably, but most begin either January 1 or April 1. In order to obtain uniformity, the registration data given in table MV-1 are for the calendar year. The differences between registrations on this basis and those of the actual State registration years are small and from a statistical standpoint are of little significance.

Registration practices vary considerably among the States: several register busses with trucks or automobiles; some register tractor-semitrailers as one unit; others register tractors and semitrailers separately. Many States are unable to segregate house trailers or other light trailers from heavy commercial trailers and semitrailers, and others do not register these private utility trailers at all. There are numerous variations among the States in the registration of taxicabs, station wagons, and special-type vehicles that have been produced during and since World War II. It is therefore necessary in many cases to supplement data supplied by the States with information available from other sources.

Only a few States are able to supply information on diesel vehicles, but the number and importance of such vehicles, as well as others using nongasoline fuels such as butane, are increasing, and the States will undoubtedly find it necessary in the future to obtain additional information on these vehicles.

The motor-vehicle registrations given in the fol-

lowing tables do not include transfers or reregistrations. Insofar as possible, these and all other items that might cause duplication have been removed.

For publicly owned vehicles, only totals are given in table MV-1. Further classification of these vehicles is given in table MV-7. License plates for publicly owned vehicles are usually issued free, or for a nominal charge, and the States in many cases do not keep detailed records. Where the State records are not in sufficient detail to show separately the number of such automobiles, trucks, and busses, the segregation has been estimated by the Bureau of Public Roads.

In "Highway Statistics, 1947" there were presented for the first time selected data on motortruck registrations by weight and capacity classifications. The need for such information resulted in the preparation of weight and capacity data for 1948 registrations by 16 States, and the information they supplied is given in the tables on pages 32 and 33, together with a brief discussion.

The numbers of motor-vehicle operators' licenses issued during the year are given in table MV-12. These licenses are issued for different periods, predominantly one or two years, and there is no way of determining precisely the number of existing valid licenses at a given time. Because of the interest in the subject, particularly by those engaged in highway safety, driver training, and associated work, the tabulation of operators' licenses has been expanded for the first time for 1948 to include an estimate by the Bureau of Public Roads of the valid operators' licenses existing at the end of the year.

The taxes and fees connected with State motor-vehicle registration are given in table MV-2, and special taxes on motor carriers are given in table MC-1. The diversity of the numerous taxes and fees collected makes it necessary to group them into broad, general classes, the most important being registration fees. All amounts reported are from taxes or fees levied only upon motor-vehicle users. Taxes applicable to the general public, and collected from motor-vehicle owners as well as others, are not included. The total receipts shown in tables MV-2 and MC-1 are the motor-vehicle and motor-carrier portions, respectively, of total State highway-user revenues. Some of these revenues are later used for nonhighway purposes, but it is their source, rather than the purpose for which they are expended, that determines their inclusion here.

## STATE MOTOR - VEHICLE REGISTRATIONS-1948

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES 1/

TABLE M-1, 1948  
ISSUED APRIL 1949

STATE	MOTOR VEHICLES				TRAILERS AND SEMI-TRAILERS				MOTORCYCLES				COMPARISON OF REGISTRATIONS OF PRIVATE AND COMMERCIAL MOTOR VEHICLES, 1947-1948				STATE
	PRIVATE AND COMMERCIAL		PUBLICLY OWNED		PRIVATE AND COMMERCIAL		PUBLICLY OWNED		PRIVATE AND COMMERCIAL		PUBLICLY OWNED		TOTAL		TOTAL		
	AUTOMOBILES (INCLUDING TRAILERS)	BUSES	TRUCKS AND TRACTOR TRAILERS	TOTAL	FEDERAL 2/	STATE, COUNTY, AND MUNICIPAL 3/	TOTAL	FEDERAL 2/	STATE, COUNTY, AND MUNICIPAL 3/	TOTAL	FEDERAL 2/	STATE, COUNTY, AND MUNICIPAL 3/	1947	INCREASE 1948	PERCENT INCREASE		
ALABAMA	541,229	533,076	137,511	8,019	1,456	7,423	9,153	30	9,014	8,630	-	100	483,900	19,080	10.1	ALABAMA	
ARIZONA	210,702	813	48,697	5,705	2,477	3,128	20,465	16	19,765	3,545	-	55	186,046	29,575	15.9	ARIZONA	
ARKANSAS	369,410	382,413	124,630	6,977	905	6,072	26,261	5	26,256	3,318	-	39	352,058	29,575	8.4	ARKANSAS	
CALIFORNIA	3,748,317	3,748,317	547,280	50,506	6,700	44,206	363,594	48	363,496	60,653	-	2,241	3,478,500	269,807	7.8	CALIFORNIA	
COLORADO	459,545	462,356	104,292	7,299	2,234	4,265	17,468	30	17,115	4,992	-	60	422,925	39,411	9.3	COLORADO	
CONNECTICUT	88,316	87,056	22,787	2,279	1,536	6,49	16,704	-	16,704	4,215	-	86	15,550	1,665	10.7	CONNECTICUT	
DELAWARE	782,435	770,255	151,666	11,500	1,406	10,094	69,599	14	69,585	15,550	-	293	653,071	77,861	11.2	DELAWARE	
FLORIDA	716,287	707,817	163,192	8,470	1,891	6,579	26,978	7	26,971	9,455	-	234	640,535	59,282	9.1	FLORIDA	
GEORGIA	750,149	749,765	170,705	4,714	1,474	3,240	25,973	2	25,971	9,430	-	13	191,365	26,206	13.7	GEORGIA	
IDAHOW	2,232,385	2,232,385	3,149	3,021	2,711	3,310	55,869	4	55,865	30,561	-	540	179,562	77,500	43.2	IDAHOW	
ILLINOIS	1,304,824	1,299,457	227,480	3,367	770	8,597	133,711	4	133,711	15,201	-	300	1,151,157	144,300	12.5	ILLINOIS	
INDIANA	897,755	887,198	151,695	10,557	544	10,013	135,397	1	134,593	11,172	-	72	816,795	70,413	8.6	INDIANA	
IOWA	736,132	736,132	170,459	4,284	1,468	2,816	16,715	19	16,715	7,835	-	-	677,277	59,548	10.8	IOWA	
KANSAS	518,401	518,401	187,155	6,312	1,068	5,244	29,293	7	29,286	6,955	-	69	464,656	43,993	9.5	KANSAS	
KENTUCKY	251,870	248,717	60,998	3,153	346	2,807	17,974	-	17,974	2,862	-	120	200,430	8,287	3.4	KENTUCKY	
LOUISIANA	1,740,005	1,740,005	187,155	1,162	1,162	1,162	16,715	15	16,715	7,835	-	45	1,599,597	29,485	1.8	LOUISIANA	
MAINE	2,005,949	1,979,338	10,723	26,420	1,237	25,183	227,748	2	227,746	16,977	-	-	1,799,578	179,751	10.0	MAINE	
MARYLAND	977,474	968,478	167,868	8,696	1,194	7,502	109,435	17	109,435	11,884	-	123	875,042	99,436	10.7	MARYLAND	
MASSACHUSETTS	397,474	390,474	125,381	4,749	1,101	3,648	16,435	28	16,435	2,890	-	1	352,415	38,059	11.0	MASSACHUSETTS	
MINNESOTA	1,142,229	1,142,229	170,459	4,440	2,238	2,202	79,338	9	79,338	6,479	-	1	1,079,749	64,481	6.3	MINNESOTA	
MISSISSIPPI	251,222	251,222	69,159	3,153	346	2,807	17,974	-	17,974	2,862	-	120	200,430	8,287	3.4	MISSISSIPPI	
MISSOURI	509,666	509,666	108,615	4,284	1,194	3,090	16,435	28	16,435	2,890	-	1	352,415	38,059	11.0	MISSOURI	
MONTANA	63,222	63,222	17,328	3,512	207	3,305	9,335	-	9,335	2,255	-	446	1,250,271	6,704	4.5	MONTANA	
NEBRASKA	156,975	156,975	39,779	1,197	968	2,129	23,599	-	23,599	10,475	-	-	145,500	9,475	6.5	NEBRASKA	
NEVADA	509,666	509,666	108,615	4,284	1,194	3,090	16,435	28	16,435	2,890	-	1	352,415	38,059	11.0	NEVADA	
NEW HAMPSHIRE	156,975	156,975	39,779	1,197	968	2,129	23,599	-	23,599	10,475	-	-	145,500	9,475	6.5	NEW HAMPSHIRE	
NEW JERSEY	1,331,976	1,331,976	199,280	16,197	2,238	13,959	164,240	15	164,225	10,955	-	-	1,220,634	97,085	8.0	NEW JERSEY	
NEW MEXICO	178,259	178,259	45,438	4,440	2,854	1,586	5,446	25	5,421	2,276	-	4	155,487	10,131	11.7	NEW MEXICO	
NORTH CAROLINA	3,155,072	3,155,072	112,409	22,424	3,640	18,784	106,207	4	106,203	27,007	-	1,014	2,889,209	266,482	9.2	NORTH CAROLINA	
NORTH DAKOTA	831,706	831,706	159,040	16,651	1,099	15,552	74,380	11	74,369	15,123	-	120	766,234	65,476	8.5	NORTH DAKOTA	
OHIO	2,540,792	2,540,792	70,498	2,199	737	1,462	1,462	5	1,457	1,276	-	4	2,413,308	20,736	0.9	OHIO	
OKLAHOMA	2,006,532	2,006,532	206,296	26,716	1,831	24,885	102,318	10	102,308	27,867	-	385	1,978,637	157,346	7.9	OKLAHOMA	
OREGON	2,006,532	2,006,532	206,296	26,716	1,831	24,885	102,318	10	102,308	27,867	-	385	1,978,637	157,346	7.9	OREGON	
PENNSYLVANIA	574,331	564,777	148,545	1,456	2,004	2,456	20,701	30	20,671	7,122	-	6	552,500	42,277	8.1	PENNSYLVANIA	
RHODE ISLAND	224,244	224,244	30,884	2,195	135	2,060	3,721	3	3,718	1,939	-	83	207,562	14,577	7.0	RHODE ISLAND	
SOUTH CAROLINA	206,424	206,424	60,163	3,305	1,482	1,823	3,699	0	3,699	2,329	-	25	210,800	27,515	12.9	SOUTH CAROLINA	
SOUTH DAKOTA	660,340	660,340	139,020	2,716	1,482	1,234	3,699	100	3,599	9,459	-	31	600,882	59,458	9.9	SOUTH DAKOTA	
TENNESSEE	2,301,638	2,271,270	492,075	29,668	4,071	25,597	111,404	37	111,404	29,791	-	368	2,093,501	248,469	12.3	TENNESSEE	
TEXAS	2,006,532	2,006,532	206,296	26,716	1,831	24,885	102,318	10	102,308	27,867	-	385	1,978,637	157,346	7.9	TEXAS	
UTAH	759,297	759,297	105,002	2,994	1,012	1,982	3,451	13	3,438	12,391	-	10	704,699	54,900	8.0	UTAH	
VIRGINIA	709,126	771,728	160,318	19,498	6,559	12,939	58,497	53	58,444	7,653	-	420	711,584	60,144	8.5	VIRGINIA	
WASHINGTON	406,147	406,147	95,511	6,866	473	6,393	5,994	1	5,993	5,940	-	18	349,299	50,192	14.4	WASHINGTON	
WEST VIRGINIA	1,024,085	1,024,085	139,020	13,885	1,369	12,516	12,516	1	12,515	11,586	-	276	976,297	51,413	5.2	WEST VIRGINIA	
WISCONSIN	1,024,085	1,024,085	139,020	13,885	1,369	12,516	12,516	1	12,515	11,586	-	276	976,297	51,413	5.2	WISCONSIN	
MISSOURI	1,024,085	1,024,085	139,020	13,885	1,369	12,516	12,516	1	12,515	11,586	-	276	976,297	51,413	5.2	MISSOURI	
DISTRICT OF COLUMBIA	171,188	167,010	18,763	2,093	1,554	539	1,554	6	1,548	1,059	-	112	154,935	10,877	7.0	DISTRICT OF COLUMBIA	
TOTAL	41,151,326	40,492,764	7,227,380	529,002	78,412	450,590	2,379,567	734	2,378,833	462,165	-	101	37,360,463	3,261,001	8.7	TOTAL	

1/ REGISTRATION PERIODS ENDING NOT EARLIER THAN NOVEMBER 30 AND NOT LATER THAN JANUARY 31 ARE CONSIDERED CALENDAR-YEAR PERIODS. IN THOSE STATES WHERE THE REGISTRATION PERIOD IS DEFINITELY REMOVED FROM THE CALENDAR YEAR, REGISTRATION FIGURES ARE GIVEN FOR THE CALENDAR YEAR. 2/ FULLY UNREGISTERED MOTOR VEHICLES, TRAILERS, AND SEMI-TRAILERS ARE NOT INCLUDED IN THESE FIGURES. 3/ FOR DETAILS OF BUS REGISTRATIONS, SEE TABLE M-10, TO BE PUBLISHED LATER.

4/ FOR DETAILS OF TRUCK AND TRACTOR-TRAILER REGISTRATIONS, SEE TABLE M-9, TO BE PUBLISHED LATER. 5/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. FOR CLASSIFICATION OF FEDERAL VEHICLES, SEE TABLE M-11. 6/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. FOR CLASSIFICATION OF FEDERAL VEHICLES, SEE TABLE M-11. 7/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. FOR CLASSIFICATION OF FEDERAL VEHICLES, SEE TABLE M-11. 8/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. FOR CLASSIFICATION OF FEDERAL VEHICLES, SEE TABLE M-11. 9/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. FOR CLASSIFICATION OF FEDERAL VEHICLES, SEE TABLE M-11. 10/ DOES NOT INCLUDE VEHICLES OWNED BY THE MILITARY SERVICES, OR BY THE MARITIME COMMISSION. 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DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE MOTOR-VEHICLE RECEIPTS - 1948

TABLE MV-2, 1948  
ISSUED APRIL 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES 1/

STATE	REGISTRATION FEES				MISCELLANEOUS RECEIPTS										TOTAL	STATE	
	MOTOR VEHICLES				OTHER VEHICLES												
	AUTO- MOBILES (INCLUDING TAXICABS)	BUSSES	TRUCKS AND TRACTOR TRUCKS	TOTAL	TRAILERS	MOTOR- CYCLES	TOTAL	DEALERS LICENSES	OPERATORS AND CHAUF- FEURS PERMITS	CERTIF- ICATE OF TITLE FEES	SPECIAL TITLING TAXES 2/	FINES AND PENAL- TIES	TRANSFER OR RENEGOS- TRATION FEES	ESTIMATED SERVICE CHARGES, LOCAL COLLEC- TIONS 3/	CARAVAN FEES 4/	OTHER RECEIPTS LESS UNSPECI- FIED REFUNDS	
ALABAMA	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ALABAMA	8,892	296	2,491	7,737	127	30	7,894	5	113	-	-	543	-	286	-	11	968
ALABAMA	4,954	296	2,491	7,737	127	30	7,894	5	113	-	-	543	-	286	-	11	968
ARIZONA	2,782	74	1,223	1,850	377	12	2,239	13	55	-	-	27	-	-	-	283	543
ARIZONA	6,311	194	1,993	5,177	276	7	5,460	66	609	-	-	5	-	-	114	20	851
ARIZONA	3,000	194	1,993	5,177	276	7	5,460	66	609	-	-	5	-	-	114	20	851
CALIFORNIA 5/	47,756	6/	25,181	72,907	7,630	608	81,145	64	2,510	-	-	745	-	-	372	1,036	6,431
CALIFORNIA	1,895	6/	1,184	3,079	166	8	3,253	43	372	-	-	268	-	-	-	111	1,256
CONNECTICUT	9,379	270	3,978	13,627	72	13	13,709	103	2,410	-	-	-	-	-	-	173	3,059
CONNECTICUT	1,641	6/	1,192	2,833	95	3	2,928	62	1,116	-	-	-	-	-	-	35	3,019
DELAWARE	18,638	555	5,080	24,273	1,113	78	25,386	8	1,348	-	-	50	-	221	-	495	2,622
DELAWARE	4,829	427	1,066	3,144	563	13	3,720	44	1,010	-	-	-	-	-	-	37	1,109
GEORGIA	2,425	196	1,098	1,903	198	10	2,111	42	150	-	-	-	-	-	-	11	314
GEORGIA	34,292	412	11,686	30,134	463	76	30,673	218	1,792	-	-	18	-	-	-	683	3,619
ILLINOIS 1/	15,338	236	3,354	11,969	936	27	12,932	115	1,140	-	-	76	-	590	-	70	2,406
ILLINOIS	17,926	10,072	16,758	44,756	382	45	45,138	130	321	-	-	-	-	-	-	-	573
KANSAS	3,380	3,380	5,267	16,036	209	44	16,245	62	82	-	-	166	-	-	-	42	692
KANSAS	1,994	2,814	5,267	16,036	209	44	16,245	62	82	-	-	166	-	-	-	42	692
KENTUCKY	1,288	1,990	2,735	4,223	1,031	13	5,254	54	238	-	-	-	-	-	-	10	5,758
KENTUCKY	2,518	41	2,129	4,688	50	14	4,738	94	648	-	-	23	-	-	-	46	979
LOUISIANA	1,320	412	2,217	5,686	562	42	6,249	74	3,323	-	-	767	-	-	-	20	6,537
LOUISIANA	3,297	172	2,217	5,686	562	42	6,249	74	3,323	-	-	767	-	-	-	20	6,537
MAINE	9,223	2,297	10,823	29,288	2,613	54	31,901	128	1,314	-	-	-	-	-	-	-	3,186
MAINE	17,005	231	4,975	15,068	917	45	16,030	84	411	-	-	271	-	-	-	206	976
MARYLAND	2,149	380	2,706	5,235	24	14	5,273	32	359	-	-	35	-	-	-	7	433
MARYLAND	9,051	6/	3,854	12,905	233	87	13,285	47	456	-	-	-	-	-	-	46	1,422
MASSACHUSETTS	2,514	1,171	571	1,760	52	3	1,815	30	389	-	-	132	-	-	-	52	699
MASSACHUSETTS	4,568	63	2,144	3,857	98	10	3,965	57	101	-	-	167	-	-	-	66	603
MINNESOTA	237	1	191	429	27	2	458	4	26	-	-	-	-	-	-	13	82
MINNESOTA	1,555	10/	1,571	3,126	10/	11	3,137	36	435	-	-	-	-	-	-	30	601
MISSISSIPPI	13,167	390	7,102	20,659	1,217	21	21,877	93	5,321	-	-	383	-	-	-	1,725	9,072
MISSISSIPPI	3,282	159	1,105	2,668	150	5	2,823	21	291	-	-	52	-	-	-	84	459
MISSISSIPPI	65,382	546	17,142	58,133	1,696	91	59,829	219	2,428	-	-	973	-	-	-	630	5,462
MISSOURI	6,421	259	7,299	13,979	869	150	14,848	80	683	-	-	131	-	-	-	5	1,716
MISSOURI	3,516	18	1,432	3,291	7	6	3,304	29	62	-	-	40	-	-	-	212	212
MONTANA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
MONTANA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704
NEBRASKA	19,018	890	14,622	35,430	3,460	126	39,016	335	1,121	-	-	295	-	-	-	288	5,008
NEBRASKA	6,039	243	3,504	9,786	1,531	131	11,317	91	383	-	-	-	-	-	-	26	1,347
NEBRASKA	2,243	11/	982	3,234	106	24	3,361	40	345	-	-	294	-	-	-	99	1,204
NEBRASKA	20,317	1,243	1,432	3,291	7	6	3,304	29	62	-	-	2,429	-	-	-	451	1,704

PUBLICLY OWNED VEHICLES IN THE UNITED STATES - 1948

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

COMPILED FOR THE CALENDAR YEAR

TABLE MV-7, 1948  
ISSUED APRIL 1949

STATE	FEDERAL 1/						STATE, COUNTY, AND MUNICIPAL 2/						ALL PUBLICLY OWNED VEHICLES		STATE
	MOTOR VEHICLES			TOTAL TRAILERS AND SEMI-TRAILERS 2/	MOTOR-CYCLES 2/	TOTAL	MOTOR VEHICLES			TOTAL TRAILERS AND SEMI-TRAILERS	MOTOR-CYCLES	TOTAL	TOTAL MOTOR VEHICLES INCLUDING TRAILERS AND MOTOR-CYCLES		
	AUTO-MOBILES	BUSSES	TRUCKS AND TRACTOR TRUCKS				AUTO-MOBILES	BUSSES	TRUCKS AND TRACTOR TRUCKS						
ALABAMA	489	7	1,000	1,496	34	1,530	1,218	1,757	4,448	7,423	105	7,528	8,919	9,158	ALABAMA
ARIZONA	849	28	1,600	2,477	16	2,493	885	1,465	1,878	3,298	264	3,562	5,705	6,040	ARIZONA
ARKANSAS	221	4	1,680	2,333	5	2,337	910	479	4,232	6,072	298	6,370	6,977	7,319	ARKANSAS
CALIFORNIA	2,100	51	4,049	6,200	48	6,248	14,809	766	28,731	44,306	3,050	47,356	50,506	55,849	CALIFORNIA
COLORADO	737	14	1,483	2,234	30	2,264	796	567	3,612	4,975	125	5,100	7,209	7,426	COLORADO
CONNECTICUT	99	-	286	385	-	385	2,651	93	3,445	6,189	107	6,296	6,574	7,113	CONNECTICUT
DELAWARE	29	4	84	117	14	1,120	2,059	1,790	6,245	10,094	532	10,919	11,500	12,339	DELAWARE
FLORIDA	489	7	910	1,406	14	1,420	2,059	1,790	6,245	10,094	532	10,919	11,500	12,339	FLORIDA
GEORGIA	651	10	1,230	1,891	7	1,898	845	1,401	4,333	6,579	133	6,712	8,470	8,804	GEORGIA
IDAHO	333	23	1,231	1,587	21	1,608	468	422	1,937	2,827	231	3,071	4,414	4,679	IDAHO
ILLINOIS	709	20	1,684	2,413	5	2,418	5,026	640	9,608	15,474	353	16,372	17,887	18,790	ILLINOIS
INDIANA	243	4	523	770	4	774	2,614	950	5,033	8,597	314	9,211	9,367	9,985	INDIANA
IOWA	149	5	390	544	1	545	1,616	2,224	6,173	10,013	809	10,888	10,557	11,433	IOWA
KANSAS	174	12	515	701	6	707	1,728	681	5,274	7,683	-	7,683	8,384	8,390	KANSAS
KENTUCKY	254	11	467	732	19	751	1,144	601	5,101	6,846	-	6,846	7,578	7,597	KENTUCKY
LOUISIANA	389	632	632	1,028	7	1,036	1,821	441	2,722	4,984	208	5,261	6,012	6,297	LOUISIANA
MAINE	120	2	224	346	-	346	646	196	1,965	2,807	323	3,250	3,153	3,596	MAINE
MARYLAND	463	3	696	1,162	15	1,177	1,795	153	1,813	3,761	120	3,926	4,923	5,103	MARYLAND
MASSACHUSETTS	379	8	948	1,335	3	1,338	2,790	33	8,408	11,231	-	11,231	12,566	12,566	MASSACHUSETTS
MICHIGAN	346	3	885	1,237	2	1,239	5,316	3,000	17,467	25,383	-	25,383	26,620	26,622	MICHIGAN
MINNESOTA	397	8	789	1,194	17	1,211	1,452	1,443	4,907	7,802	430	8,355	8,996	9,566	MINNESOTA
MISSISSIPPI	233	11	857	1,101	24	1,125	1,764	1,764	4,369	5,648	65	5,714	6,749	6,839	MISSISSIPPI
MISSOURI	463	2	1,078	1,543	2	1,547	1,291	897	4,368	6,556	90	6,647	8,099	8,194	MISSOURI
MONTANA	800	14	1,544	2,358	9	2,367	536	143	2,392	3,071	160	3,235	5,429	5,602	MONTANA
NEBRASKA	358	5	565	928	11	939	1,285	254	3,384	4,923	273	5,256	5,851	6,195	NEBRASKA
NEVADA	268	20	505	793	30	823	329	81	1,021	1,431	61	1,508	2,224	2,331	NEVADA
NEW HAMPSHIRE	42	-	165	207	-	207	677	6	8,652	3,305	85	3,390	3,512	3,597	NEW HAMPSHIRE
NEW JERSEY	259	-	663	926	15	941	4,614	-	6,657	13,271	-	13,271	14,197	14,658	NEW JERSEY
NEW MEXICO	767	133	1,954	2,854	25	2,883	387	-	1,399	1,786	33	1,819	4,640	4,702	NEW MEXICO
NEW YORK	1,163	26	2,451	3,640	4	3,645	10,556	5,293	19,682	35,541	1,014	38,056	41,701	41,701	NEW YORK
NORTH CAROLINA	328	5	766	1,099	11	1,110	2,156	6,063	7,333	15,552	1,352	17,024	18,134	18,134	NORTH CAROLINA
NORTH DAKOTA	265	44	428	737	5	742	333	44	1,085	1,468	-	1,468	2,199	2,208	NORTH DAKOTA
OHIO	510	17	1,314	1,841	10	1,854	5,165	8,209	11,501	24,875	1,582	26,457	26,716	28,696	OHIO
OKLAHOMA	508	12	1,775	2,295	20	2,315	1,389	3,187	4,354	8,950	233	9,183	10,225	10,478	OKLAHOMA
OREGON	654	17	1,341	2,004	30	2,034	2,252	1,162	4,136	7,550	374	7,924	9,554	9,964	OREGON
PENNSYLVANIA	645	17	1,378	2,040	5	2,045	8,468	788	10,604	26,120	1,056	27,176	28,160	29,720	PENNSYLVANIA
RHODE ISLAND	35	1	89	135	3	138	777	57	1,226	2,060	36	2,179	2,195	2,317	RHODE ISLAND
SOUTH CAROLINA	221	2	292	515	7	517	834	1,001	4,847	7,285	-	7,285	8,097	8,120	SOUTH CAROLINA
SOUTH DAKOTA	252	68	378	75	9	1,191	1,613	940	10,403	12,956	406	13,438	14,568	14,568	SOUTH DAKOTA
TENNESSEE	1,476	264	3,087	4,827	104	4,931	1,358	1,219	4,778	7,355	-	7,355	12,182	12,317	TENNESSEE
TEXAS	1,494	37	2,580	4,071	37	4,107	4,856	6,395	14,346	25,597	903	26,500	29,668	30,988	TEXAS
UTAH	357	7	817	1,181	35	1,216	586	469	1,559	2,614	27	2,681	3,795	3,897	UTAH
VERMONT	78	2	134	214	3	217	182	-	534	716	-	716	930	930	VERMONT
VIRGINIA	430	16	1,222	1,668	13	1,681	4,145	1,718	3,182	9,045	225	9,417	10,713	11,108	VIRGINIA
WASHINGTON	1,800	539	4,220	6,559	53	6,612	3,360	1,729	7,850	12,959	420	13,389	19,438	20,203	WASHINGTON
WEST VIRGINIA	140	3	330	474	1	474	1,611	1,267	3,305	6,183	107	6,290	6,656	6,762	WEST VIRGINIA
WISCONSIN	248	15	666	929	1	930	1,613	940	10,403	12,956	406	13,438	14,568	14,568	WISCONSIN
WYOMING	417	6	878	1,301	5	1,306	367	239	1,216	1,822	143	2,029	3,123	3,271	WYOMING
DISTRICT OF COLUMBIA	580	18	996	1,594	6	1,601	1,678	-	910	2,584	147	2,731	4,178	4,494	DISTRICT OF COLUMBIA
TOTAL	24,521	1,531	52,360	78,412	734	79,247	112,468	62,592	275,590	450,650	17,231	476,354	520,062	555,601	TOTAL

1/ ONLY THE VEHICLES OF THE CIVILIAN BRANCHES OF THE FEDERAL GOVERNMENT ARE GIVEN IN THIS TABLE. VEHICLES OF THE MILITARY SERVICES AND THE MARITIME COMMISSION ARE NOT INCLUDED.  
2/ THE TRAILER AND MOTORCYCLE FIGURES GIVEN ARE FOR 1946. DATA FOR 1947 AND 1948 WERE NOT AVAILABLE.  
3/ THIS INFORMATION, COMPILED CHIEFLY FROM REPORTS OF STATE AUTHORITIES, IS INCOMPLETE IN MANY CASES. SOME STATES GIVE STATE-OWNED VEHICLES ONLY; OTHERS EXCLUDE FROM REGISTRATION CERTAIN CLASSES, SUCH AS FIRE APPARATUS AND POLICE VEHICLES. FOR THE STATES NOT REPORTING STATE, COUNTY, AND MUNICIPAL VEHICLES SEPARATELY FROM PRIVATE AND COMMERCIAL VEHICLES, AND THOSE REPORTING UNSEGREGATED TOTALS ONLY, CLASSIFICATION BY VEHICLE TYPES HAS BEEN APPROXIMATED ON THE BASIS OF OTHER AVAILABLE DATA.

3/ INCLUDES 1,319 AUTOMOBILES OF THE DIPLOMATIC CORPS.

DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

## NUMBER AND CLASSIFICATION OF TRUCKS AND TRACTOR TRUCKS

## REGISTERED IN 1948 1/

COMPILED FOR THE CALENDAR YEAR

TABLE MV-9, 1948  
ISSUED JUNE 1949

STATE	PRIVATE AND COMMERCIAL					PUBLICLY OWNED			GRAND TOTAL	STATE
	GASOLINE			DIESEL TRUCKS AND TRACTOR TRUCKS 2/	TOTAL	BY FEDERAL GOVERN- MENT	BY STATE, COUNTY, AND MUNICIPAL GOVERN- MENTS	TOTAL		
	TRUCKS 2/	TRACTOR TRUCKS	TOTAL							
ALABAMA	137,511	-	137,511	-	137,511	1,000	4,448	5,448	142,959	ALABAMA
ARIZONA	47,191	-	47,191	1,446	48,637	1,600	1,878	3,478	52,115	ARIZONA
ARKANSAS	119,298	5,332	124,630	-	124,630	680	4,232	4,912	129,542	ARKANSAS
CALIFORNIA	527,453	19,827	547,280	-	547,280	4,049	28,731	32,780	580,060	CALIFORNIA
COLORADO	102,853	3,011	105,864	375	106,239	1,483	3,612	5,095	111,334	COLORADO
CONNECTICUT	83,455	2,380	85,835	40	85,875	286	3,445	3,731	89,606	CONNECTICUT
DELAWARE	18,304	-	18,304	-	18,304	84	582	666	18,970	DELAWARE
FLORIDA	151,508	-	151,508	158	151,666	910	6,245	7,155	158,821	FLORIDA
GEORGIA	163,192	-	163,192	-	163,192	1,230	4,333	5,563	168,755	GEORGIA
IDAHO	60,247	85	60,332	-	60,332	1,231	1,937	3,168	63,500	IDAHO
ILLINOIS	302,618	-	302,618	-	302,618	1,684	9,808	11,492	314,110	ILLINOIS
INDIANA	227,480	-	227,480	-	227,480	523	5,033	5,556	233,036	INDIANA
IOWA	151,695	-	151,695	-	151,695	390	6,173	6,563	158,258	IOWA
KANSAS	178,459	-	178,459	-	178,459	515	5,274	5,789	184,248	KANSAS
KENTUCKY	136,727	-	136,727	-	136,727	467	5,101	5,568	142,295	KENTUCKY
LOUISIANA	118,455	-	118,455	-	118,455	632	2,722	3,354	121,809	LOUISIANA
MAINE	60,245	693	60,938	-	60,938	224	1,965	2,189	63,127	MAINE
MARYLAND	91,218	4,176	95,394	-	95,394	696	1,813	2,509	97,903	MARYLAND
MASSACHUSETTS	149,740	-	149,740	-	149,740	948	8,408	9,356	159,096	MASSACHUSETTS
MICHIGAN	233,516	-	233,516	-	233,516	885	17,067	17,952	251,468	MICHIGAN
MINNESOTA	167,868	-	167,868	-	167,868	789	4,907	5,696	173,564	MINNESOTA
MISSISSIPPI	124,642	208	124,850	531	125,381	857	3,319	4,176	129,557	MISSISSIPPI
MISSOURI	222,608	-	222,608	-	222,608	1,078	4,368	5,446	228,054	MISSOURI
MONTANA	68,347	550	68,897	262	69,159	1,544	2,392	3,936	73,095	MONTANA
NEBRASKA	108,487	-	108,487	128	108,615	565	3,384	3,949	112,564	NEBRASKA
NEVADA	13,425	-	13,425	-	13,425	505	1,021	1,526	14,951	NEVADA
NEW HAMPSHIRE	36,779	-	36,779	-	36,779	165	2,622	2,787	39,566	NEW HAMPSHIRE
NEW JERSEY	199,260	-	199,260	-	199,260	663	8,657	9,320	208,580	NEW JERSEY
NEW MEXICO	45,071	-	45,071	367	45,438	1,954	1,399	3,353	48,791	NEW MEXICO
NEW YORK	422,758	-	422,758	-	422,758	2,451	19,682	22,133	444,891	NEW YORK
NORTH CAROLINA	169,040	-	169,040	-	169,040	766	7,333	8,099	177,139	NORTH CAROLINA
NORTH DAKOTA	70,430	-	70,430	68	70,498	428	1,085	1,513	72,011	NORTH DAKOTA
OHIO	296,156	-	296,156	140	296,296	1,314	11,501	12,815	309,111	OHIO
OKLAHOMA	162,941	-	162,941	-	162,941	775	4,354	5,129	168,070	OKLAHOMA
OREGON	113,859	-	113,859	877	114,736	1,341	4,136	5,477	120,213	OREGON
PENNSYLVANIA	382,834	19,360	402,194	-	402,194	1,378	16,864	18,242	420,436	PENNSYLVANIA
RHODE ISLAND	30,884	-	30,884	-	30,884	99	1,226	1,325	32,209	RHODE ISLAND
SOUTH CAROLINA	92,877	-	92,877	124	93,001	529	4,847	5,376	98,377	SOUTH CAROLINA
SOUTH DAKOTA	60,044	-	60,044	119	60,163	752	1,603	2,355	62,518	SOUTH DAKOTA
TENNESSEE	138,879	-	138,879	141	139,020	3,087	4,778	7,865	146,885	TENNESSEE
TEXAS	491,786	289	492,075	-	492,075	2,540	14,346	16,886	508,961	TEXAS
UTAH	39,990	-	39,990	-	39,990	817	1,559	2,376	42,366	UTAH
VERMONT 4/	14,821	-	14,821	-	14,821	134	534	668	15,489	VERMONT 4/
VIRGINIA	145,002	-	145,002	-	145,002	1,222	3,182	4,404	149,406	VIRGINIA
WASHINGTON	145,340	-	145,340	978	146,318	4,220	7,850	12,070	158,388	WASHINGTON
WEST VIRGINIA	95,511	-	95,511	-	95,511	330	3,305	3,635	99,146	WEST VIRGINIA
WISCONSIN	196,503	-	196,503	-	196,503	666	10,403	11,069	207,572	WISCONSIN
WYOMING	28,116	1,529	29,645	-	29,645	878	1,216	2,094	31,739	WYOMING
DISTRICT OF COLUMBIA	18,763	-	18,763	-	18,763	996	910	1,906	20,669	DISTRICT OF COLUMBIA
TOTAL	7,164,186	57,440	7,221,626	5,754	7,227,380	52,360	275,590	327,950	7,555,330	TOTAL

1/ THE REGISTRATIONS GIVEN IN THIS TABLE ARE AS REPORTED BY STATES IN MOST INSTANCES, BUT HAVE BEEN SUPPLEMENTED IN SOME CASES BY ESTIMATES BASED ON OTHER SOURCES.

2/ WHERE SEGREGATION IS NOT AVAILABLE ALL FREIGHT VEHICLES, REGARDLESS OF TYPE, ARE SHOWN IN THIS COLUMN.

3/ MANY STATES WERE UNABLE TO REPORT DIESEL VEHICLES SEPARATELY. WHERE NO FIGURE IS GIVEN IN THIS COLUMN, DIESEL TRUCKS ARE INCLUDED WITH GASOLINE-POWERED VEHICLES.

4/ DOES NOT INCLUDE TRUCKS UNDER 1,500 POUNDS CAPACITY, WHICH ARE REGISTERED WITH PASSENGER CARS IN VERMONT.

DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS
NUMBER AND CLASSIFICATION OF BUSES REGISTERED IN 1948 <sup>1/</sup>
 TABLE MV-10, 1948  
 ISSUED MAY 1949

COMPILED FOR THE CALENDAR YEAR

STATE	PRIVATELY OWNED					PUBLICLY OWNED			GRAND TOTAL	STATE
	COMMERCIAL BUSES		SCHOOL BUSES	NOT STATED	TOTAL	BY FEDERAL GOVERNMENT	BY STATE, COUNTY, AND MUNICIPAL GOVERNMENTS 3/	TOTAL		
	GASOLINE	DIESEL 2/								
ALABAMA	2,191	-	1,668	-	3,859	7	1,757	1,764	5,623	ALABAMA
ARIZONA	813	-	-	-	813	28	465	493	1,306	ARIZONA
ARKANSAS	1,082	-	194	-	1,276	4	1,361	1,365	2,641	ARKANSAS
CALIFORNIA	-	-	-	6,801	6,801	51	766	817	7,618	CALIFORNIA
COLORADO	732	9	608	-	1,349	14	567	581	1,930	COLORADO
CONNECTICUT	1,413	384	940	-	2,737	-	93	93	2,830	CONNECTICUT
DELAWARE	-	-	-	512	512	4	5	9	521	DELAWARE
FLORIDA	2,298	178	361	-	2,837	7	1,790	1,797	4,634	FLORIDA
GEORGIA	1,889	-	1,752	-	3,641	10	1,401	1,411	5,052	GEORGIA
IDAHO	227	-	31	-	258	23	422	445	703	IDAHO
ILLINOIS	2,322	821	-	-	3,143	20	640	660	3,803	ILLINOIS
INDIANA	-	-	-	8,530	8,530	4	950	954	9,484	INDIANA
IOWA	949	-	273	-	1,222	5	2,224	2,229	3,451	IOWA
KANSAS	-	-	-	601	601	12	681	693	1,294	KANSAS
KENTUCKY	2,210	-	984	-	3,194	11	601	612	3,806	KENTUCKY
LOUISIANA	1,016	-	2,455	-	3,471	7	441	448	3,919	LOUISIANA
MAINE	433	-	214	-	647	2	196	198	845	MAINE
MARYLAND	2,507	-	1,681	-	4,188	3	153	156	4,344	MARYLAND
MASSACHUSETTS	-	-	-	5,724	5,724	8	33	41	5,765	MASSACHUSETTS
MICHIGAN	-	-	-	4,200	4,200	6	3,000	3,006	7,206	MICHIGAN
MINNESOTA	1,072	194	1,200	-	2,466	8	1,443	1,451	3,917	MINNESOTA
MISSISSIPPI	1,317	-	1,037	-	2,354	11	1,764	1,775	4,129	MISSISSIPPI
MISSOURI	-	-	-	4,640	4,640	2	897	899	5,539	MISSOURI
MONTANA	479	81	274	-	834	14	143	157	991	MONTANA
NEBRASKA	745	149	-	-	894	5	254	259	1,153	NEBRASKA
NEVADA	246	-	-	-	246	20	81	101	347	NEVADA
NEW HAMPSHIRE	-	-	-	585	585	-	6	6	591	NEW HAMPSHIRE
NEW JERSEY	5,989	-	-	-	5,989	4	(4/)	4	5,993	NEW JERSEY
NEW MEXICO	612	125	985	-	1,722	133	(4/)	133	1,855	NEW MEXICO
NEW YORK	11,249	-	-	-	11,249	26	5,293	5,319	16,568	NEW YORK
NORTH CAROLINA	2,941	-	-	-	2,941	5	6,063	6,068	9,009	NORTH CAROLINA
NORTH DAKOTA	235	15	-	-	250	44	44	88	338	NORTH DAKOTA
OHIO	2,617	1,012	-	-	3,629	17	8,209	8,226	11,855	OHIO
OKLAHOMA	1,362	-	619	-	1,981	12	3,187	3,199	5,180	OKLAHOMA
OREGON	1,496	-	-	-	1,496	9	1,162	1,171	2,667	OREGON
PENNSYLVANIA	6,400	-	2,712	-	9,112	17	788	805	9,917	PENNSYLVANIA
RHODE ISLAND	656	-	57	-	713	1	57	58	771	RHODE ISLAND
SOUTH CAROLINA	2,248	141	-	-	2,389	2	1,604	1,606	3,995	SOUTH CAROLINA
SOUTH DAKOTA	286	19	-	-	305	68	75	143	448	SOUTH DAKOTA
TENNESSEE	2,486	230	-	-	2,716	264	1,219	1,483	4,199	TENNESSEE
TEXAS	-	-	-	5,397	5,397	37	6,395	6,432	11,829	TEXAS
UTAH	585	-	-	-	585	7	469	476	1,061	UTAH
VERMONT	173	-	272	-	445	2	(4/)	2	447	VERMONT
VIRGINIA	2,097	-	897	-	2,994	16	1,718	1,734	4,728	VIRGINIA
WASHINGTON	1,277	220	-	-	1,497	539	1,729	2,268	3,765	WASHINGTON
WEST VIRGINIA	1,577	-	47	-	1,624	3	1,267	1,270	2,894	WEST VIRGINIA
WISCONSIN	1,820	-	727	-	2,547	15	940	955	3,502	WISCONSIN
WYOMING	338	-	406	-	744	6	239	245	989	WYOMING
DISTRICT OF COLUMBIA	2,083	-	-	-	2,083	18	-	18	2,101	DISTRICT OF COLUMBIA
TOTAL	72,468	3,578	20,394	36,990	133,430	1,531	62,592	64,123	197,553	TOTAL

<sup>1/</sup> THIS TABLE GIVES BUS REGISTRATIONS REPORTED BY THE STATES, SUPPLEMENTED WHERE POSSIBLE BY PUBLIC ROADS ADMINISTRATION ESTIMATES BASED ON OTHER DATA. THE FIGURES FOR MANY STATES APPEAR QUESTIONABLE, AND ARE INCONSISTENT IN SOME RESPECTS. THEY ARE, HOWEVER, THE BEST AVAILABLE AT THE PRESENT, AND ARE PRESENTED FOR SUCH INFORMATIONAL VALUE AS THEY MAY HAVE.

<sup>2/</sup> MANY STATES WERE UNABLE TO REPORT DIESEL VEHICLES SEPARATELY.

WHERE NO FIGURE IS GIVEN IN THIS COLUMN DIESEL BUSES ARE INCLUDED WITH THOSE PROPELLED BY GASOLINE.

<sup>3/</sup> NEARLY ALL OF THE VEHICLES LISTED IN THIS COLUMN ARE SCHOOL BUSES, BUT OTHERS, SUCH AS THOSE USED IN CONNECTION WITH OTHER PUBLIC INSTITUTIONS, ARE INCLUDED.

<sup>4/</sup> INFORMATION NOT AVAILABLE. PUBLICLY-OWNED BUSES INCLUDED WITH TRUCKS IN NEW JERSEY AND NEW MEXICO AND WITH PASSENGER CARS IN VERMONT.



DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

## MOTOR-VEHICLE OPERATORS AND CHAUFFEURS LICENSES-1948

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES 1/

TABLE MV-12, 1948  
NOVEMBER 1949

STATE	LICENSES ISSUED DURING 1948					ESTIMATED TOTAL LICENSES IN FORCE DURING 1948 3/	PRIVATE AND COMMERCIAL MOTOR VEHICLES REGISTERED IN 1948	LICENSED OPERATORS PER REGISTERED MOTOR VEHICLE	STATE
	LEARNERS PERMITS	OPERATORS' LICENSES		CHAUFFEURS' LICENSES 2/					
		PER 100 FOR WHICH ISSUED	NUMBER ISSUED DURING 1948	PER 100 FOR WHICH ISSUED	NUMBER ISSUED DURING 1948				
ALABAMA	-	2 YEARS	112,493	-	NOT REQUIRED	775,356	533,074	1.45	ALABAMA
ARIZONA	-	INDEFINITE	50,132	1 YEAR	29,441	276,307	210,997	1.31	ARIZONA
ARKANSAS	-	1 YEAR	510,435	1 YEAR	19,603	530,038	382,433	1.39	ARKANSAS
CALIFORNIA	-	4 YEARS	1,118,573	4 YEARS	98,386	4,970,111	3,748,307	1.33	CALIFORNIA
COLORADO	-	3 YEARS	275,293	1 YEAR	48,332	639,332	462,336	1.38	COLORADO
CONNECTICUT	-	1 YEAR	765,718	1 YEAR	8,385	*765,718	629,479	1.22	CONNECTICUT
DELAWARE	11,830	(4/)	69,118	(4/)	22,465	117,887	87,056	1.35	DELAWARE
FLORIDA	-	1 YEAR	956,913	1 YEAR	195,715	1,152,628	770,935	1.50	FLORIDA
GEORGIA	14,096	(5/)	894,209	(2/)	95,576	1,029,845	707,817	1.45	GEORGIA
IDAHO	-	2 YEARS	115,541	2 YEARS	17,842	339,862	217,569	1.56	IDAHO
ILLINOIS	-	3 YEARS	1,996,414	1 YEAR	232,637	3,105,045	2,205,066	1.41	ILLINOIS
INDIANA	48,228	2 YEARS	1,301,962	2 YEARS	203,657	1,895,665	1,295,457	1.46	INDIANA
IOWA	-	2 YEARS	182,358	1 YEAR	111,936	1,320,788	887,198	1.49	IOWA
KANSAS	-	2 YEARS	131,852	2 YEARS	29,030	1,094,444	749,765	1.46	KANSAS
KENTUCKY	-	1 YEAR	812,541	1 YEAR	29,731	*812,541	608,822	1.33	KENTUCKY
LOUISIANA	-	2 YEARS	69,100	1 YEAR	56,398	708,418	512,589	1.38	LOUISIANA
MAINE	19,897	1 YEAR	317,533	-	NOT REQUIRED	317,533	248,717	1.28	MAINE
MARYLAND	103,523	INDEFINITE	56,084	2 YEARS	51,527	*705,700	569,082	1.24	MARYLAND
MASSACHUSETTS	-	1 YEAR	1,565,371	1 YEAR	8,433	*1,565,371	1,098,793	1.42	MASSACHUSETTS
MICHIGAN	-	3 YEARS	765,488	1 YEAR	178,473	2,796,003	1,979,329	1.41	MICHIGAN
MINNESOTA	-	4 YEARS	602,074	1 YEAR	131,330	1,713,142	968,478	1.77	MINNESOTA
MISSISSIPPI	-	1 YEAR	6/ 458,980	1 YEAR	6/ 17,932	476,912	390,974	1.22	MISSISSIPPI
MISSOURI	-	2 YEARS	425,884	1 YEAR	85,535	1,446,050	1,104,130	1.31	MISSOURI
MONTANA	-	1 YEAR	259,268	1 YEAR	(8_/)	259,268	215,793	1.20	MONTANA
NEBRASKA	-	2 YEARS	68,295	-	NOT REQUIRED	707,820	503,815	1.40	NEBRASKA
NEVADA	-	2 YEARS	12,258	1 YEAR	6,913	79,423	60,999	1.30	NEVADA
NEW HAMPSHIRE	-	1 YEAR	110,139	1 YEAR	85,700	195,839	156,975	1.25	NEW HAMPSHIRE
NEW JERSEY	257,873	1 YEAR	1,668,499	-	NOT REQUIRED	1,668,499	1,317,719	1.27	NEW JERSEY
NEW MEXICO	-	(2/)	150,337	(2/)	33,459	183,796	173,618	1.06	NEW MEXICO
NEW YORK	-	(10/)	813,034	(10/)	246,299	4,833,523	3,155,891	1.53	NEW YORK
NORTH CAROLINA	-	4 YEARS	301,276	1 YEAR	40,228	1,123,928	831,706	1.35	NORTH CAROLINA
NORTH DAKOTA	-	2 YEARS	37,573	-	NOT REQUIRED	280,276	233,544	1.20	NORTH DAKOTA
OHIO	382,246	1 YEAR	2,844,984	1 YEAR	291,396	3,136,380	2,396,548	1.31	OHIO
OKLAHOMA	-	2 YEARS	335,843	2 YEARS	47,944	772,307	673,240	1.15	OKLAHOMA
OREGON	20,780	2 YEARS	328,480	1 YEAR	49,761	*700,323	564,777	1.24	OREGON
PENNSYLVANIA	340,969	1 YEAR	3,323,137	-	NOT REQUIRED	3,323,137	2,542,632	1.31	PENNSYLVANIA
RHODE ISLAND	16,185	1 YEAR	288,168	1 YEAR	3,283	*288,168	222,049	1.30	RHODE ISLAND
SOUTH CAROLINA	-	4 YEARS	68,926	1 YEAR	4,088	685,986	476,542	1.44	SOUTH CAROLINA
SOUTH DAKOTA	-	-	NOT REQUIRED	-	NOT REQUIRED	298,400	246,421	1.21	SOUTH DAKOTA
TENNESSEE	5,490	2 YEARS	85,318	2 YEARS	3,508	924,086	660,340	1.40	TENNESSEE
TEXAS	-	2 YEARS	1,246,230	2 YEARS	437,359	2,773,357	2,271,970	1.22	TEXAS
UTAH	-	3 YEARS	(11/)	3 YEARS	(11/)	276,400	205,113	1.35	UTAH
VERMONT	-	1 YEAR	138,352	-	NOT REQUIRED	138,352	110,673	1.25	VERMONT
VIRGINIA	-	3 YEARS	585,293	1 YEAR	50,121	970,900	758,297	1.28	VIRGINIA
WASHINGTON	-	2 YEARS	132,400	-	NOT REQUIRED	1,067,400	771,728	1.38	WASHINGTON
WEST VIRGINIA	92,929	4 YEARS	253,778	1 YEAR	55,332	716,626	399,491	1.79	WEST VIRGINIA
WISCONSIN	-	4 YEARS	455,381	-	NOT REQUIRED	1,618,608	1,028,150	1.57	WISCONSIN
WYOMING	-	3 YEARS	28,431	3 YEARS	2,458	165,838	112,820	1.47	WYOMING
DISTRICT OF COLUMBIA	17,894	3 YEARS	95,840	-	NOT REQUIRED	205,305	167,010	1.77	DISTRICT OF COLUMBIA
TOTAL	-	-	-	-	-	56,038,661	40,622,264	1.38	TOTAL

1/ COMPLETE DATA FOR ALL STATES WERE NOT AVAILABLE.

2/ INCLUDES PUBLIC SERVICE AND OTHER SPECIAL LICENSES THAT ARE ISSUED TO OPERATORS OF VEHICLES FOR HIRE.

3/ ESTIMATED BY THE BUREAU OF PUBLIC ROADS FROM DATA REPORTED BY THE STATES FOR CURRENT AND PREVIOUS YEARS. NO ALLOWANCE WAS MADE FOR DEATHS, EMIGRATIONS, OR REVOCATIONS. CHAUFFEURS' LICENSES HAVE NOT BEEN ADDED TO OPERATORS' LICENSES IN THE STATES THAT REQUIRE AN OPERATOR'S LICENSE IN ADDITION TO THE CHAUFFEUR'S LICENSE. SUCH STATES ARE INDICATED WITH AN ASTERISK (\*). (THE FIGURE FOR SOUTH DAKOTA IS AN ESTIMATE BY THE BUREAU OF PUBLIC ROADS OF THE NUMBER OF MOTOR-VEHICLE OPERATORS IN THAT STATE.)

4/ LICENSES ARE ISSUED FOR A ONE-YEAR PERIOD BUT DRIVERS MEETING CERTAIN REQUIREMENTS AND HAVING A MOTOR-VEHICLE OPERATION RECORD SHOWING NO PREVIOUS ARREST OR CONVICTION MAY OBTAIN LICENSES FOR AN INDEFINITE PERIOD. LICENSES WERE ISSUED AS FOLLOWS:

	ONE YEAR	INDEFINITE	TOTAL
OPERATORS	66,732	2,386	69,118
CHAUFFEURS	21,957	508	22,465

5/ OPERATORS' AND CHAUFFEURS' LICENSES ARE ISSUED FOR A ONE-YEAR OR FIVE-YEAR PERIOD AT THE OPTION OF THE APPLICANT. LICENSES WERE ISSUED AS FOLLOWS:

	ONE YEAR	FIVE YEARS	TOTAL
OPERATORS	881,718	12,491	894,209
CHAUFFEURS	95,420	156	95,576

6/ MISSISSIPPI REPORTED AN UNSEGREGATED TOTAL OF 476,912 OPERATORS' AND CHAUFFEURS' LICENSES. THE SEGREGATION GIVEN HERE WAS ESTIMATED BY THE BUREAU OF PUBLIC ROADS.

7/ INCLUDES 33,697 REGISTERED OPERATORS LICENSED FOR A ONE-YEAR PERIOD. THESE ARE REQUIRED FOR PERSONS WHOSE EMPLOYMENT REQUIRES THE OPERATION OF MOTOR VEHICLES OTHER THAN THEIR OWN BUT WHOSE PRINCIPAL OCCUPATION IS NOT THE OPERATION OF SUCH VEHICLES.

8/ CHAUFFEURS' LICENSES ARE INCLUDED WITH OPERATORS' LICENSES.

9/ LICENSES ARE ISSUED FOR A ONE-YEAR, TWO-YEAR, OR THREE-YEAR PERIOD AT THE OPTION OF THE APPLICANT. LICENSES WERE ISSUED AS FOLLOWS:

	ONE YEAR	TWO YEARS	THREE YEARS	TOTAL
OPERATORS	109,883	20,883	19,566	150,337
CHAUFFEURS	27,891	4,015	1,553	33,459

10/ SOME OF THESE LICENSES WERE FOR A ONE-YEAR PERIOD AND SOME FOR A THREE-YEAR PERIOD, AT THE OPTION OF THE APPLICANT. LICENSES WERE ISSUED AS FOLLOWS:

	ONE YEAR	THREE YEARS	TOTAL
OPERATORS	16,271	796,763	813,034
CHAUFFEURS	493	245,806	246,299

11/ THE AMOUNT RECEIVED FROM OPERATORS' AND CHAUFFEURS' LICENSES WAS \$46,677, BUT NO SEGREGATION BETWEEN OPERATORS AND CHAUFFEURS WAS AVAILABLE, EITHER IN AMOUNTS OR NUMBERS.

## TRUCK WEIGHT AND CAPACITY DATA

The increasing need for information on the weights and capacities of registered motor vehicles emphasizes the limitation on the amount of data that has been available in this field on a continuing, year-to-year basis. To the present time it has been almost impossible to make comparative studies, among groups of States, of the numbers of trucks and tractor-trucks registered (and the taxes paid on them) in the various weight or capacity classifications.

Recently, however, some States have established procedures for obtaining weight or capacity data on registered vehicles each year, and others have found it necessary to provide such information for a given year for use by their legislatures or other public bodies. As a result of these developments, it was possible to include in "Highway Statistics, 1947" summaries of truck capacity data for 10 States, the total of such information available at that time. A considerable amount of interest was shown in these summaries, and as a result of the efforts of the State motor-vehicle registrars, often with the cooperation of the State highway departments, comparable data were obtained in one-third of the States for the 1948

registration year. The numbers of trucks and tractor-trucks registered in the various weight and capacity classifications by these 16 States in 1948 are given in the tables on this and the following page.

There were three major bases for registering motortrucks in effect in 1948: capacity (13 States), weight of the vehicle (15 States), and combined gross weight of vehicle and load (21 States). There is considerable variation among States, however, in the application of these bases, making it difficult to obtain uniform information for more than a few States. This resulted in the compilation of the several different tabulations in order to group the States having reasonably similar registration characteristics. Within these groups, it was necessary to condense the data for some States, while in others the groupings of vehicles made it impossible to complete all of the items shown in the tables.

Despite these shortcomings, the data presented are in sufficient detail to be of value, and in view of the trend toward registering trucks on the basis of gross vehicle weight, it may be possible in future years to have data for a greater number of States.

VEHICLES REGISTERED ON THE BASIS OF GROSS WEIGHT 1/														
GROSS WEIGHT	ILLINOIS		IOWA		LOUISIANA		MISSISSIPPI 2/		NEW JERSEY		TENNESSEE		WISCONSIN	
	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES 3/	PERCENT
6,000 LBS. AND UNDER	(4/)	-	83,715	55.1	85,969	71.4	66,568	52.0	103,233	53.6	(4/)	-	60,547	49.3
6,001 TO 8,000 LBS.	165,290	54.9	(4/)	-	11,117	9.2	22,365	17.4	19,147	9.9	86,056	61.9	16,177	13.2
8,001 TO 10,000 LBS.	30,295	10.1	28,539	18.8	6,864	5.7	6,905	5.4	15,184	7.9	(4/)	-	12,694	10.3
10,001 TO 12,000 LBS.	25,320	8.7	10,249	6.7	4,651	3.9	6,808	5.3	10,883	5.7	(4/)	-	10,994	9.0
12,001 TO 14,000 LBS.	22,794	7.6	6,264	4.1	3,793	3.1	5,322	4.2	9,280	4.8	33,387	24.0	7,721	6.3
14,001 TO 16,000 LBS.	16,442	5.4	7,549	5.0	2,458	2.0	6,045	4.7	8,462	4.4	(4/)	-	5,597	4.6
16,001 TO 18,000 LBS.	(4/)	-	5,771	3.8	4,568	3.8	5,232	4.1	5,907	3.1	11,332	8.2	3,604	2.9
18,001 TO 20,000 LBS.	15,112	5.0	3,477	2.3	217	.2	1,498	1.2	5,092	2.6	(4/)	-	2,363	1.9
20,001 TO 22,000 LBS.	(4/)	-	1,276	.8	(4/)	-	1,077	.8	2,598	1.3	(4/)	-	963	.8
22,001 TO 24,000 LBS.	9,452	3.1	502	.4	105	.1	623	.5	2,442	1.3	4,366	3.1	1,017	.8
24,001 TO 26,000 LBS.	(4/)	-	278	.2	(4/)	-	1,329	1.0	2,261	1.2	(4/)	-	394	.3
26,001 TO 30,000 LBS.	(4/)	-	586	.4	5/ 115	.1	1,555	1.2	7,299	3.8	920	.7	378	.3
30,001 TO 36,000 LBS.	(4/)	-	1,281	.8	581	.5	1,651	1.3	245	.1	691	.5	334	.3
36,001 TO 42,000 LBS.	6/ 11,041	3.7	1,341	.9	-	-	729	.6	522	.3	2,268	1.6	-	-
42,001 LBS. AND OVER 1/	8/ 4,536	1.5	1,077	.7	-	-	386	.3	-	-	-	-	-	-
TOTAL	301,282	100.0	151,905	100.0	120,438	100.0	128,093	100.0	192,555	100.0	139,020	100.0	122,783	100.0

1/ ILLINOIS, IOWA, AND TENNESSEE REGISTER TRUCK COMBINATIONS (TRUCK AND TRAILER, OR TRACTOR-SEMITRAILER) AS A SINGLE VEHICLE, USING THE COMBINED WEIGHT FOR REGISTRATION PURPOSES. LOUISIANA, MISSISSIPPI, NEW JERSEY, AND WISCONSIN REGISTER TRUCK OR TRACTOR UNITS SEPARATELY FROM TRAILERS AND SEMITRAILERS, AND THIS TABLE INCLUDES THE GROSS WEIGHT OF THE POWER UNIT ONLY.

2/ THESE VEHICLES WERE REGISTERED ON THE BASIS OF "CARRYING CAPACITY" AND WERE CONVERTED INTO GROSS VEHICLE WEIGHT EQUIVALENTS BY THE STATE, WITH THE RESULTS AS GIVEN.

3/ DOES NOT INCLUDE 73,720 FARM VEHICLES.

4/ VEHICLES FOR THESE CAPACITIES ARE INCLUDED WITH THE NUMBER IN THE NEXT GREATER CAPACITY FOR WHICH DATA ARE GIVEN.

5/ INCLUDES VEHICLES WITH A GROSS WEIGHT OF FROM 24,001 TO 28,000 POUNDS.

6/ INCLUDES VEHICLES WITH A GROSS WEIGHT OF FROM 24,001 TO 41,000 POUNDS.

7/ THE MAXIMUM GROSS WEIGHTS OF COMBINATIONS PERMITTED ARE AS FOLLOWS: ILLINOIS 72,000 POUNDS; IOWA 60,800; LOUISIANA 68,000 PLUS WEIGHT ON STEERING AXLE; MISSISSIPPI 52,650; NEW JERSEY 60,000; TENNESSEE 42,000; WISCONSIN 66,000.

8/ INCLUDES VEHICLES WITH A GROSS WEIGHT OF 41,001 POUNDS AND OVER.

VEHICLES REGISTERED ON THE BASIS OF NET WEIGHT 1/									
NET WEIGHT	ARIZONA 2/			CALIFORNIA			UTAH		
	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NET WEIGHT	NUMBER OF VEHICLES	PERCENT
3,000 LBS. AND UNDER	10,995	24.4	153,676	28.1	3,500 LBS. AND UNDER	50.3	NOT FOR HIRE:	21,688	
3,001 TO 4,000 LBS.	13,892	30.8	158,383	28.9	3,501 TO 4,500 LBS.	11.7	2,050 LBS. AND UNDER	4,456	3.0
4,001 TO 5,000 LBS.	4,893	10.8	58,887	10.8	4,501 TO 5,500 LBS.	13.6	2,051 TO 3,050 LBS.	50,569	34.3
5,001 TO 6,000 LBS.	5,679	12.6	72,679	13.3	5,501 TO 6,000 LBS.	8.2	3,051 TO 5,050 LBS.	53,063	36.0
6,001 TO 7,000 LBS.	3,672	8.2	32,399	5.9	6,001 TO 7,000 LBS.	5.9	5,051 LBS. AND OVER	39,323	26.7
7,001 TO 8,000 LBS.	1,755	3.9	20,468	3.7	7,001 TO 8,000 LBS.	3.1	TOTAL NOT FOR HIRE	147,411	100.0
8,001 TO 9,000 LBS.	908	2.0	12,150	2.2	8,001 TO 9,000 LBS.	1.7	FOR HIRE:		
9,001 TO 10,000 LBS.	865	1.9	8,483	1.6	9,001 TO 10,000 LBS.	1.1	4,050 LBS. AND UNDER	238	8.0
10,001 TO 12,000 LBS.	917	2.0	9,359	1.7	10,001 TO 12,000 LBS.	1.2	4,051 LBS. AND OVER	2,746	2.0
12,001 TO 14,000 LBS.	867	1.9	5,911	1.1	12,001 TO 14,000 LBS.	.7	TOTAL FOR HIRE	2,984	100.0
14,001 TO 16,000 LBS.	324	.7	4,488	.8	14,001 TO 16,000 LBS.	.5			
16,001 TO 18,000 LBS.	92	.2	4,323	.8	16,001 TO 18,000 LBS.	.8			
18,001 TO 20,000 LBS.	100	.2	3,119	.6	18,001 TO 20,000 LBS.	.6			
20,001 LBS. AND OVER	182	.4	2,955	.5	20,001 LBS. AND OVER	.6			
TOTAL	45,141	100.0	547,280	100.0	TOTAL	100.0		3/ 43,132	

1/ THE TERM "UNLADEN WEIGHT" IS USED IN ARIZONA, CALIFORNIA, AND UTAH, AND "NET WEIGHT" IN FLORIDA.

2/ BASED ON A 10-PERCENT SAMPLE OF ARIZONA COMMERCIAL REGISTRATIONS.

3/ INCLUDES "REPLACEMENTS" AND "INCREASED CAPACITY" PLATES.

VEHICLES REGISTERED ON THE BASIS OF MAXIMUM CARRYING CAPACITY IN MISSISSIPPI 1/			
CAPACITY	NUMBER OF VEHICLES	PERCENT	
LESS THAN 1 TON	43,988	38.5	
1 TON TO LESS THAN 1-1/2 TONS	14,499	12.7	
1-1/2 TONS TO LESS THAN 2 TONS	24,662	21.6	
2 TO LESS THAN 3 TONS	6,148	5.4	
3 TO LESS THAN 4 TONS	6,445	5.6	
4 TO LESS THAN 5 TONS	4,275	3.7	
5 TO LESS THAN 7 TONS	7,943	6.9	
7 TO LESS THAN 10 TONS	2,694	2.4	
10 TONS AND OVER	3,609	3.2	
TOTAL	114,263	100.0	

1/ MISSISSIPPI REPORTED REGISTRATIONS BY MAXIMUM CARRYING CAPACITY, WHICH WAS THE EXISTING TAX BASE, FOR THE REGISTRATION YEAR 1948, AND BY GROSS VEHICLE WEIGHT, AS CONVERTED BY THE STATE FROM MAXIMUM CARRYING CAPACITY, FOR THE CALENDAR YEAR 1948. (BEGINNING WITH THE REGISTRATION YEAR 1949, MISSISSIPPI CHANGED ITS REGISTRATION BASIS FROM CARRYING CAPACITY TO GROSS VEHICLE WEIGHT.)

VEHICLES REGISTERED ON THE BASIS OF MANUFACTURERS RATED CAPACITY									
MANUFACTURERS RATED CAPACITY	ALABAMA		ARKANSAS		COLORADO		GEORGIA		TOTAL
	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	
LESS THAN 1 TON	66,022	52.9	70,504	56.6	1/ 57,577	54.0	88,459	54.2	
1 TO LESS THAN 1 1/2 TONS	(2/)	-	12,991	10.4	5,623	5.3	9,074	5.6	
1 1/2 TO LESS THAN 2 TONS	53,366	42.7	35,053	28.8	35,517	33.4	56,382	34.5	
2 TO LESS THAN 3 TONS	5,179	4.1	4,731	3.8	5,281	5.0	8,407	5.2	
3 TO LESS THAN 4 TONS	320	.3	420	.3	1,713	1.6	726	.4	
4 TO LESS THAN 5 TONS	20	-	62	.1	453	.4	75	.1	
5 TONS AND OVER	24	-	37	-	364	.3	69	-	
TOTAL	124,931	100.0	124,598	100.0	106,528	100.0	163,192	100.0	

1/ PICKUPS AND PANELS UNDER ONE-TON CAPACITY ARE REGISTERED AS PASSENGER CARS IN COLORADO BUT WERE REPORTED SEPARATELY AND ARE INCLUDED HERE.

2/ VEHICLES FOR THESE CAPACITIES ARE INCLUDED WITH THE NUMBER IN THE NEXT GREATER CAPACITY.

VEHICLES REGISTERED ON THE BASIS OF CHASSIS WEIGHT IN PENNSYLVANIA									
CHASSIS WEIGHT	2-AXLE			3-AXLE			TOTAL		
	MAXIMUM GROSS WEIGHT	NUMBER OF VEHICLES	PERCENT	MAXIMUM GROSS WEIGHT	NUMBER OF VEHICLES	PERCENT	NUMBER OF VEHICLES	PERCENT	
1,999 LBS. AND UNDER	5,000	121,645	30.9	-	-	-	121,645	30.6	
2,000 TO 2,999 LBS.	7,000	73,673	18.7	-	-	-	73,673	18.6	
3,000 TO 3,999 LBS.	11,000	41,313	10.5	-	-	-	41,313	10.4	
4,000 TO 4,999 LBS.	15,000	86,980	22.1	16,000	11	.3	86,991	21.9	
5,000 TO 5,999 LBS.	19,000	29,876	7.6	24,000	111	3.1	29,987	7.6	
6,000 TO 7,499 LBS.	23,000	15,707	4.0	28,000	590	16.6	16,297	4.1	
7,500 TO 8,999 LBS.	27,000	14,493	3.7	32,000	1,574	44.3	16,067	4.0	
9,000 LBS. AND OVER	30,000	9,808	2.5	-	-	-	9,808	2.5	
9,000 LBS. TO 11,999 LBS.	-	-	-	36,000	375	10.6	375	.1	
12,000 LBS. AND OVER	-	-	-	40,000	893	25.1	893	.2	
TOTAL	-	393,495	100.0	-	3,554	100.0	397,049	100.0	

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

CLASSIFIED ESTIMATE OF TRAVEL BY MOTOR VEHICLES  
IN THE UNITED STATES IN THE CALENDAR YEAR 1948

TABLE VM-1, 1948  
ISSUED SEPTEMBER 1949

ITEM	PASSENGER VEHICLES					TRUCKS AND COMBINA- TIONS	ALL MOTOR VEHICLES
	PASSENGER CARS, INCLUDING TAXICABS	BUSES			ALL PASSENGER VEHICLES		
		COMMERCIAL	SCHOOL AND NON- REVENUE	ALL BUSES			
VEHICLE-MILES TRAVELED IN YEAR (MILLIONS):							
RURAL TRAVEL	151,275	1,474	662	2,136	153,411	45,096	198,507
URBAN TRAVEL	168,184	2,074	73	2,147	170,331	28,751	199,082
TOTAL	319,459	3,548	735	4,283	323,742	73,847	397,589
NUMBER OF MOTOR VEHICLES REGISTERED IN YEAR (THOUSANDS) 1/	33,394	92	92	184	33,578	7,379	40,957
AVERAGE MILES TRAVELED PER VEHICLE	9,566	38,500	8,000	23,268	9,642	10,008	9,707
MOTOR FUEL CONSUMED: TOTAL (MILLION GALLONS)	21,369	709	71	780	22,149	8,189	2/ 30,338
AVERAGE PER VEHICLE (GALLONS)	640	7,700	769	4,239	660	1,110	741
AVERAGE MILES PER GALLON	14.95	5.00	10.40	5.49	14.62	9.02	13.11

<sup>1/</sup> THESE REGISTRATION TOTALS DIFFER FROM THOSE GIVEN IN PUBLIC ROADS TABLE MV-1 FOR 1948 BECAUSE OF THE FOLLOWING ADJUSTMENTS:

(1) APPROXIMATE CORRECTION FOR DEFECTIVE CLASSIFICATION IN 3 STATES, AS DESCRIBED IN FOOTNOTES 9, 10, AND 13 OF THAT TABLE; (2) INCLUSION OF PUBLICLY OWNED VEHICLES, LISTED SEPARATELY IN TABLE MV-1; (3) REDUCTION OF PRIVATE AND COMMERCIAL TRUCK REGISTRATIONS BY 2.5 PERCENT TO ALLOW FOR REGISTRATIONS IN MORE THAN ONE STATE; AND (4) SUBSTITUTION OF BUS TOTALS AS ESTIMATED BY THE BUS INDUSTRY TO AFFORD A COMPLETE SEGREGATION OF COMMERCIAL BUSES FROM SCHOOL AND NONREVENUE BUSES AND TO ALLOW FOR REGISTRATIONS IN MORE THAN ONE STATE.

<sup>2/</sup> TOTAL HIGHWAY USE OF MOTOR FUEL IN 1948 IS GIVEN AS 30,461 MILLION GALLONS IN PUBLIC ROADS TABLE G-21. FOR THIS ANALYSIS THERE WAS DEDUCTED FROM THAT TOTAL 123 MILLION GALLONS ESTIMATED USE BY MOTORCYCLES (250 GALLONS PER MOTORCYCLE).

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

OPERATION OF TRUCKS AND COMBINATIONS ON MAIN RURAL ROADS-1948 <sup>1/</sup>

CLASSIFI- CATION	EASTERN REGIONS <sup>2/</sup>					CENTRAL REGIONS <sup>2/</sup>					WESTERN REGIONS <sup>2/</sup>					TOTAL ALL REGIONS
	NEW ENGLAND	MIDDLE ATLANTIC	SOUTH ATLANTIC	REGIONAL AVERAGE	REGIONAL TOTAL	EAST NORTH CENTRAL	EAST SOUTH CENTRAL	WEST NORTH CENTRAL	WEST SOUTH CENTRAL	REGIONAL AVERAGE	REGIONAL TOTAL	MOUNTAIN	PACIFIC	REGIONAL AVERAGE	REGIONAL TOTAL	
18,000 POUNDS OR MORE 20,000 POUNDS OR MORE 22,000 POUNDS OR MORE	117 69 34	216 153 90	104 43 15	149 89 46		109 38 13	64 27 12	56 13 4	59 24 10	74 26 10		42 18 7	39 7 2	40 11 4		93 44 20
30,000 POUNDS OR MORE 40,000 POUNDS OR MORE 50,000 POUNDS OR MORE	119 63 14	161 105 54	130 61 12	141 78 29		196 104 50	83 34 10	121 61 30	103 50 19	134 68 30		100 61 39	188 127 100	155 102 76		140 77 37
ALL TRUCKS AND COMBINATIONS SINGLE-UNIT TRUCKS TRUCK COMBINATIONS	1,099 865 234	3,996 3,012 984	5,156 3,777 1,379			10,251 4,959 3,102 7,654 2,597	2,000 1,613 387	4,267 3,320 947	4,948 3,656 1,292	16,174 11,691 4,483		2,050 1,672 378	3,295 2,121 1,164		5,335 3,793 1,542	31,760 23,138 8,622
ALL TRUCKS AND COMBINATIONS SINGLE-UNIT TRUCKS TRUCK COMBINATIONS	54.9 51.1 68.8	50.8 47.8 60.2	51.3 46.0 65.7	51.5 47.3 63.9		58.9 53.0 68.8	39.1 33.7 61.5	54.4 52.1 62.6	43.7 38.1 59.6	50.6 45.4 64.2		45.9 40.4 70.3	65.9 58.3 79.8	58.2 50.4 77.5		52.2 46.8 66.5
ALL TRUCKS AND COMBINATIONS SINGLE-UNIT TRUCKS TRUCK COMBINATIONS	3.90 1.96 9.25	4.70 2.64 9.72	4.94 2.26 10.08	4.73 2.37 9.87		5.24 2.21 9.14	4.88 2.79 9.86	3.99 2.07 9.58	4.72 2.78 8.24	4.72 2.37 9.03		5.24 2.50 12.19	6.75 1.84 13.23	6.30 2.11 13.00		5.02 2.33 10.10
ALL TRUCKS AND COMBINATIONS SINGLE-UNIT TRUCKS TRUCK COMBINATIONS	2,353 865 1,488	9,544 3,793 5,751	13,062 3,927 9,135			24,959 8,585 16,374	3,815 1,518 2,297	9,262 3,579 5,683	10,214 3,869 6,345	38,500 12,600 26,000		4,934 1,690 3,244	14,626 2,344 12,282		19,560 4,034 15,526	83,119 25,219 57,900

<sup>1/</sup> MAIN RURAL ROADS CONSIST OF APPROXIMATELY 345,000 MILES OF ROADS OF PRIMARY IMPORTANCE IN THE STATE HIGHWAY SYSTEMS.

<sup>2/</sup> REGIONS ARE THOSE ESTABLISHED BY THE U.S. BUREAU OF CENSUS.

<sup>3/</sup> NUMBER PER 1,000 VEHICLES, LOADED AND EMPTY TRUCKS AND COMBINATIONS

<sup>4/</sup> DATA GIVEN ARE IN MILLIONS OF VEHICLE-MILES.

<sup>5/</sup> DATA GIVEN ARE IN MILLIONS OF TON-MILES.

DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

## STATE MOTOR-CARRIER TAX RECEIPTS-1948

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE MC-1, 1948  
ISSUED MAY 1949

STATE	PROCEEDS OF STATE IMPOSTS ON MOTOR VEHICLES OPERATED FOR HIRE, AND OTHER MOTOR CARRIERS 1/						TOTAL	STATE
	GROSS RECEIPTS TAXES 2/	MILEAGE, TON-MILE, AND PASSENGER- MILE TAXES	SPECIAL LICENSE FEES AND FRANCHISE TAXES 3/		CERTIFICATE OR PERMIT FEES 3/	MISCEL- LANEOUS RECEIPTS		
			ON WEIGHT OR CAPACITY BASIS	ON FLAT RATE BASIS				
	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	
ALABAMA	-	705	-	-	13	-	718	ALABAMA
ARIZONA	804	-	-	-	-	-	804	ARIZONA
ARKANSAS	-	-	-	-	6	-	6	ARKANSAS
CALIFORNIA	9,026	-	-	-	161	-	9,187	CALIFORNIA
COLORADO	-	1,630	-	-	27	-	1,657	COLORADO
CONNECTICUT	629	-	-	95	1	-	725	CONNECTICUT
DELAWARE 4/	-	-	-	-	-	-	-	DELAWARE 4/
FLORIDA	-	676	-	26	20	1	723	FLORIDA
GEORGIA	-	-	-	112	3	-	115	GEORGIA
IDAHO	91	-	51	-	1	-	143	IDAHO
ILLINOIS 4/	-	-	-	-	-	-	-	ILLINOIS 4/
INDIANA	-	-	-	220	8	-	228	INDIANA
IOWA	-	-	466	91	-	-	557	IOWA
KANSAS	-	2,251	-	-	22	-	2,273	KANSAS
KENTUCKY	-	325	644	-	92	5/ 59	1,120	KENTUCKY
LOUISIANA	-	-	-	-	23	20	43	LOUISIANA
MAINE	-	39	-	29	20	4	92	MAINE
MARYLAND 6/	-	-	-	-	-	-	-	MARYLAND 6/
MASSACHUSETTS	-	-	-	143	23	5/ 9	175	MASSACHUSETTS
MICHIGAN	-	774	-	-	17	-	791	MICHIGAN
MINNESOTA	-	-	-	-	57	-	57	MINNESOTA
MISSISSIPPI	-	-	-	-	3	82	85	MISSISSIPPI
MISSOURI	-	-	736	-	-	-	736	MISSOURI
MONTANA	121	-	-	38	1	2	162	MONTANA
NEBRASKA	-	-	-	46	7	-	53	NEBRASKA
NEVADA	-	-	463	75	-	107	645	NEVADA
NEW HAMPSHIRE	-	-	-	7	-	-	7	NEW HAMPSHIRE
NEW JERSEY	-	109	-	-	-	-	109	NEW JERSEY
NEW MEXICO	-	640	-	-	4	-	644	NEW MEXICO
NEW YORK	-	-	-	1	7	9	17	NEW YORK
NORTH CAROLINA	1,398	-	-	-	10	-	1,408	NORTH CAROLINA
NORTH DAKOTA	-	6	-	19	44	-	69	NORTH DAKOTA
OHIO	-	-	1,018	-	-	-	1,018	OHIO
OKLAHOMA	-	455	-	-	22	-	477	OKLAHOMA
OREGON	83	3,753	1,169	-	16	12	5,033	OREGON
PENNSYLVANIA	7	-	-	-	-	-	7	PENNSYLVANIA
RHODE ISLAND	-	-	-	39	1	-	40	RHODE ISLAND
SOUTH CAROLINA	-	452	77	-	-	5/ 8	537	SOUTH CAROLINA
SOUTH DAKOTA	-	20	1,129	-	25	2	1,176	SOUTH DAKOTA
TENNESSEE	-	-	212	-	2	-	214	TENNESSEE
TEXAS	-	-	69	193	22	-	284	TEXAS
UTAH 4/	-	-	-	-	-	-	-	UTAH 4/
VERMONT 4/	-	-	-	-	-	-	-	VERMONT 4/
VIRGINIA	417	-	-	-	2	52	471	VIRGINIA
WASHINGTON	48	-	297	56	33	26	460	WASHINGTON
WEST VIRGINIA	-	392	-	-	-	-	392	WEST VIRGINIA
WISCONSIN	-	-	2/ 2,393	335	-	-	2,728	WISCONSIN
WYOMING	-	714	-	58	-	-	772	WYOMING
DISTRICT OF COLUMBIA	-	167	-	217	47	-	431	DISTRICT OF COLUMBIA
TOTAL	12,624	13,108	8,724	1,800	740	393	37,389	TOTAL

1/ COMPLETE CLASSIFICATION OF MOTOR-CARRIER TAX RECEIPTS IS NOT AVAILABLE IN ALL STATES. THE CLASSIFIED RECEIPTS, IN SOME CASES, INCLUDE MISCELLANEOUS SMALL RECEIPTS NOT CLASSIFIED.

2/ NUMEROUS STATES IMPOSE TAXES ON THE GROSS RECEIPTS OF MOTOR CARRIERS IN CONNECTION WITH GENERAL STATE SALES TAXES OR TAXES ON ALL TRANSPORTATION COMPANIES OR PUBLIC UTILITIES. THIS COLUMN INCLUDES ONLY THE PROCEEDS OF GROSS RECEIPTS TAXES REPORTED BY THE STATES AS SPECIAL TAXES ON MOTOR CARRIERS.

3/ IT IS SOMETIMES DIFFICULT TO MAKE A DISTINCTION BETWEEN THE THREE CLASSES OF RECEIPTS LISTED IN THE THIRD, FOURTH, AND FIFTH COLUMNS OF FIGURES. IN GENERAL, THE PROCEEDS OF SPECIAL WEIGHT OR CAPACITY TAXES AND TAXES IMPOSED AT A FLAT RATE PER VEHICLE ARE INCLUDED UNDER SPECIAL LICENSE FEES AND FRANCHISE

TAXES. APPLICATION OR FILING FEES REQUIRED FOR THE ISSUANCE OF CERTIFICATES OF CONVENIENCE AND NECESSITY TO COMMON CARRIERS, AND CORRESPONDING PERMITS TO CONTRACT AND OTHER MOTOR CARRIERS, ARE INCLUDED UNDER CERTIFICATE OR PERMIT FEES.

4/ NO SPECIAL TAXES ON MOTOR CARRIERS WERE REPORTED.

5/ MOTOR-CARRIER DRIVERS LICENSES.

6/ TON-MILE AND PASSENGER-MILE TAXES PAID BY MOTOR CARRIERS IN LIEU OF REGISTRATION FEES ARE INCLUDED IN TABLE MV-2, STATE MOTOR-VEHICLE RECEIPTS - 1948.

7/ INCLUDES RECEIPTS FROM MILEAGE TAXES THAT CAN BE PAID IN LIEU OF WEIGHT TAXES AT OPTION OF CARRIER. AMOUNT NOT REPORTED.

# HIGHWAY TAXATION

The proceeds of special imposts on highway users comprise the principal sources of State revenue for highways. A highway-user tax is defined as a special tax or fee paid by motor-vehicle users, because of their use of the highways. These taxes include motor-fuel taxes, motor-vehicle registration and associated fees, and special taxes applicable only to motor carriers. This group of taxes is in addition to, and does not include, property, sales, or other taxes paid by the general public.

Disposition of the motor-fuel tax is reported in table G-3; that of motor-vehicle registration fees in table MV-3; and that of motor-carrier taxes in table MC-2. The purpose of these tables and of table DF, which is a summary of them, is to follow the proceeds of the individual highway-user taxes to their eventual allocation for specific purposes. The funds allocated for various purposes as shown on these four tables are in agreement with the highway-user revenues reported in the State highway finance (SF) tables.

In many States, specific revenues or portions of revenues from each type of highway-user tax are dedicated to particular highway purposes. A number of States, however, place all highway-user revenues in a general highway fund, and a few have a general State fund into which go many types of revenues for general purposes, including highways. For the latter group of States, each appropriation or expenditure for highway purposes is considered to have been made from motor-fuel taxes, motor-vehicle registration fees, and motor-carrier taxes in proportion to the relative amounts of revenue received from each of these three sources.

In some States a portion of highway-user revenues has been allocated to the State general fund or for other nonhighway purposes. In a few of these States, there have also been general-fund appropriations for highway purposes. Since these appropriations usually represent revenue from a nonhighway source, they have been offset, in the Bureau of Public Roads analy-

ses, against the nonhighway allocations of highway-user revenues.

## PROVISIONS GOVERNING DISPOSITION

To supplement the tables showing the amounts of motor-fuel taxes distributed, table G-106 gives the legal or administrative provisions for allocating these revenues. Similar tables (MV-106 and MC-106), providing a description of the legislative provisions allocating motor-vehicle registration fees and motor-carrier taxes, were included in "Highway Statistics, 1947." Table G-106 is based on laws and regulations in effect January 1, 1950.

## FEDERAL EXCISE TAXES

Federal excise taxes on motor vehicles, gasoline, and other products closely associated with the use of motor vehicles, are considered to be general excises, and have no legal connection with Federal aid for highways. A large amount of revenue is collected from these taxes, however. The fact that it is derived primarily from highway users has made it a subject of considerable interest.

Tables have been included in this section to show (1) the rates and history of the Federal excise taxes on gasoline, lubricating oil, and automotive products, (2) the revenues from these levies, collected by the Bureau of Internal Revenue, and (3) estimates by the Bureau of Public Roads of the portion of the taxes paid by highway users, and their incidence by States during 1948.

The amounts of Federal excise revenues shown as having been paid by highway users in each State are estimates of the final payment of the tax by the consumer, and therefore differ from the actual collections in the various States by the Bureau of Internal Revenue, since the tax is collected in the first instance at the point of manufacture or production.

## DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS-1948

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE D-2, 1948  
ISSUED AUGUST, 1949

STATE	NET TOTAL RECEIPTS OF CALENDAR YEAR	ADJUST- MENTS TOTAL OF TRIBUTED BALANCES, FUNDS IN HAND, ETC.	RECEIPTS AVAILABLE FOR DISTRIBUTION	FOR COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAXES AND FEES			NET FUNDS DISTRIBUTED	FOR STATE HIGHWAY PURPOSES				FOR LOCAL ROADS AND STREETS				FOR NONHIGHWAY PURPOSES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
				FROM MOTOR-FUEL TAXES	FROM INSPECTION FEES, DEALERS LICENSES, ETC.	FROM MISCELLANEOUS		CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION	STATE POLICE AND SAFETY	STATE HIGHWAY BONDS AND NOTES	REIMBURSEMENT ON OBLIGATIONS	TOTAL	COUNTY AND OTHER STREETS	CITY STREETS	SERVICE OBLIGATIONS FOR LOCAL ROADS	TOTAL	STATE GENERAL FUND		EDUCATION	OTHER PURPOSES	TOTAL	STATE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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ALABAMA	28,226	-347	27,879	35	119	27,725	7,786	14	2,163	1,592	619	11,076	17,706	62	17,762	9,963	17,762	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,0

1/ SEE TABLE D-1 FOR ANALYSIS OF RECEIPTS.

2/ SEE TABLES D-3 AND D-4 FOR DETAILS OF COLLECTION COSTS.

3/ DEALING LICENSE FEES, ETC., FLORIDA \$10,000; MINNESOTA \$10,000; NEW HAMPSHIRE \$15,000; NORTH CAROLINA \$10,000; NORTH DAKOTA \$10,000; OHIO \$10,000; OKLAHOMA \$10,000; OREGON \$10,000; PENNSYLVANIA \$10,000; RHODE ISLAND \$10,000; SOUTH CAROLINA \$10,000; SOUTH DAKOTA \$10,000; TENNESSEE \$10,000; TEXAS \$10,000; UTAH \$10,000; VERMONT \$10,000; VIRGINIA \$10,000; WASHINGTON \$10,000; WEST VIRGINIA \$10,000; WISCONSIN \$10,000; WYOMING \$10,000; DISTRICT OF COLUMBIA \$10,000.

4/ (AMOUNT NOT SECURED): FROM GENERAL REVENUES, DISTRICT OF COLUMBIA \$10,000; NORTH CAROLINA \$10,000; NORTH DAKOTA \$10,000; OHIO \$10,000; OKLAHOMA \$10,000; OREGON \$10,000; PENNSYLVANIA \$10,000; RHODE ISLAND \$10,000; SOUTH CAROLINA \$10,000; SOUTH DAKOTA \$10,000; TENNESSEE \$10,000; TEXAS \$10,000; UTAH \$10,000; VERMONT \$10,000; VIRGINIA \$10,000; WASHINGTON \$10,000; WEST VIRGINIA \$10,000; WISCONSIN \$10,000; WYOMING \$10,000; DISTRICT OF COLUMBIA \$10,000.

5/ MOTOR-FUEL TAXES ARE EITHER DEDICATED FOR SPECIFIC PURPOSES OR PLACED WITH OTHER NONHIGHWAY REVENUES IN A COMMON FUND FROM WHICH A DISTRIBUTION IS MADE. THIS TABLE INCLUDES BOTH SPECIFIC DEDICATIONS AND NON DEDICATED PORTIONS OF THE AMOUNTS DISTRIBUTED TO THE



## DISPOSITION OF STATE MOTOR-VEHICLE RECEIPTS - 1948

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSTABLE M-3, 1948  
ISSUED AUGUST 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	NET RECEIPTS TO STATE TREASURY FROM REGISTRATION, TITLE, AND SALES TAXES, ETC.	ADJUSTMENTS DUE TO TRANSFERS OF FUNDS IN TRANSIT, ETC.	RECEIPTS AVAILABLE FOR DISTRIBUTION	FOR ADMINISTERING HIGHWAYS, ETC.	NET RECEIPTS TO STATE TREASURY FROM REGISTRATION, TITLE, AND SALES TAXES, ETC.	FOR STATE HIGHWAY PURPOSES				FOR LOCAL ROADS AND STREETS				FOR NONHIGHWAY PURPOSES <sup>B/</sup>				STATE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
						CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION	STATE POLICE AND SAFETY	STATE HIGHWAY BONDS	REIMBURSEMENT OF OBLIGATIONS	TOTAL	COUNTY AND OTHER LOCAL FUNDS	CITY STREETS	SERVICE OBLIGATIONS FOR LOCAL ROADS	TOTAL	STATE GENERAL FUND	COUNTY AND OTHER LOCAL FUNDS	EDUCATION		OTHER PURPOSES	TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
ALABAMA	8,852	-16	8,836	777	8,059	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

DEPARTMENT OF CONGRESS  
 BUREAU OF PUBLIC ROADS

## DISPOSITION OF STATE MOTOR-CARRIER TAX RECEIPTS - 1948

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE NO-2, 1948  
ISSUED AUGUST 1949

STATE	NET TOTAL RECEIPTS OF CALENDAR YEAR 1/	ADJUST- MENTS DUE TO TRIBUTED BALANCES, TRANSFERS, ETC.	RECEIPTS AVAILABLE FOR DISTRIBUTION 2/	FOR COLLEC- TION AND DISTRIBUTION OF MOTOR- CARRIER TAXES 3/	NET FUNDS DISTRIBUTED 3/	FOR STATE HIGHWAY PURPOSES										FOR LOCAL ROADS AND STREETS				FOR NONHIGHWAY PURPOSES 8/				STATE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
						CONSTRUCTION, AND MAINTENANCE, AND ADMINISTRATION			STATE HIGHWAY POLICE AND SAFETY		SERVICE OF OBLIGATIONS FOR STATE HIGHWAYS		TOTAL	COUNTRY AND OTHER LOCAL ROADS 4/ 5/	CITY STREETS 6/	SERVICE OF OBLIGA- TIONS FOR LOCAL ROADS	TOTAL	STATE GENERAL FUND	COUNTRY AND OTHER LOCAL GENERAL FUNDS 9/	OTHER 10/	TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
						STATE HIGHWAY SYSTEMS 3/	PARK, FOREST, AND OTHER STATE ROADS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS										1,000 DOLLARS	1,000 DOLLARS		1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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1/ SEE TABLE NO-1 FOR ANALYSIS OF RECEIPTS.

2/ SEE TABLES NO-9 AND 10 FOR DETAILS OF COLLECTION COSTS.

3/ MOTOR-CARRIER TAXES ARE EITHER DEDICATED FOR SPECIFIC PURPOSES OR PLACED WITH OTHER HIGHWAY-USER REVENUES IN A COMMON FUND FROM WHICH A DISTRIBUTION IS MADE. THIS TABLE INCLUDES BOTH SPECIFIC DEDICATIONS AND PRO RATA MOTOR-CARRIER TAX PORTIONS OF THE AMOUNTS DISTRIBUTED FROM THE COMMON FUND.

4/ ALLOTMENT OF \$719,000 FOR CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS UNDER STATE CONTROL IN NORTH CAROLINA IS INCLUDED WITH THAT FOR STATE HIGHWAYS.

5/ OBLIGATIONS TO REIMBURSE COUNTIES AND OTHER LOCAL GOVERNMENTS FOR THEIR CONTRIBUTION TO THE COST OF POADS ON STATE SYSTEMS ARE INCLUDED WITH THAT FOR STATE HIGHWAYS.

6/ THIS COLUMN RECORDS SPECIFIC ALLOTMENTS FOR LOCAL CITY STREETS, FUNDS FOR CITY STREETS FORMING URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS ARE INCLUDED IN ALLOTMENTS FOR STATE HIGHWAY PURPOSES.

7/ FOR THIS ANALYSIS, GROSS NONHIGHWAY ALLOCATIONS OF MOTOR-CARRIER REVENUES TO STATE GENERAL FUNDS WERE OFFSET,

IN THE FOLLOWING AMOUNTS, AGAINST APPROPRIATIONS FOR HIGHWAYS OUT OF STATE GENERAL FUNDS: MICHIGAN \$297,000, MONTANA \$50,000, OKLAHOMA \$2,000, SOUTH DAKOTA \$28,000.

9/ ALLOCATIONS TO COUNTY OR OTHER LOCAL GENERAL FUNDS MAY HAVE BEEN USED IN PART FOR HIGHWAYS, BUT SUCH AMOUNTS WERE NOT REPORTED. WISCONSIN ALLOCATION WAS IN LIEU OF PERSONAL PROPERTY TAX FORMERLY IMPOSED ON MOTOR VEHICLES.

10/ FOR THE FOLLOWING PURPOSES: FLORIDA; EDUCATION; NORTH CAROLINA; PROBATION AND PAROLE COMMISSION; OREGON, STATE PARKS.

11/ NO SPECIAL TAXES ON MOTOR CARRIERS REPORTED.

12/ WEIGHT AND PASSENGER-MILE TAXES PAID BY MOTOR CARRIERS IN LIEU OF REGISTRATION FEES ARE INCLUDED IN MOTOR-VEHICLE RECEIPTS, BUT NOT IN MOTOR-VEHICLE COLLECTION EXPENSES.

13/ BUS INVESTIGATION EXPENSES, REMAINING MOTOR-CARRIER COLLECTION COSTS WERE PAID FROM MOTOR-VEHICLE FEES.

14/ COST OF COLLECTION WAS PAID FROM GENERAL FUNDS. AMOUNT WAS NOT REPORTED.

# DISPOSITION OF RECEIPTS FROM STATE IMPOSTS ON HIGHWAY USERS - 1948

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

[illegible]

1/ THIS TABLE SUMMARIZES THE RECEIPTS FROM MOTOR-FUEL TAXES, RECORDED SEPARATELY IN TABLES G-3, HV-3, AND HC-2, RESPECTIVELY.

2/ SEE TABLES 8F-9 AND 10 FOR DETAILS OF COLLECTION COSTS.  
2/ ALLOTMENTS FOR CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS  
FOLLOWS: DELAWARE (AMOUNT NOT SEGREGATED); NORTH CAROLINA \$31.87

4/ OBLIGATIONS TO REIMBURSE COUNTIES AND OTHER LOCAL GOVERNMENTS  
5/ IN MANY STATES THESE FUNDS MAY ALSO BE USED FOR SERVICE CONTRACTS  
6/ THIS COLUMN RECORDS SPECIFIC ALLOTMENTS FOR LOCAL CITY STATES

2/ FOR THIS ANALYSIS, GROSS HIGHWAY ALLOCATIONS OF HIGHWAY APPROPRIATIONS FOR HIGHWAYS OUT OF STATE GENERAL FUNDS; ALLOCATION

[illegible]

EDUCATION, OKLAHOMA \$5,416,000, WASHINGTON \$251,000; FOR STATE P

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-106 (SHEET 1 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
ALABAMA	6 CENTS	IN THIS COLUMN ARE GIVEN THE NAMES OF THE FUNDS OR ACCOUNTS TO WHICH INDIVIDUAL ALLOCATIONS OF THE MOTOR-FUEL TAX RECEIPTS ARE CREDITED AND THE AGENCIES WHICH CONTROL THE EXPENDITURE OF THE AMOUNTS ALLOCATED	UNDERLINE INDICATES A MAJOR ALLOCATION, SUBDIVIDED ON SUBCEEDING LINES	THE OBJECTS OF EXPENDITURE FOR WHICH MOTOR-FUEL TAX RECEIPTS ARE ALLOCATED ARE CLASSIFIED ACCORDING TO THE FOLLOWING GENERAL SCHEME: 1. COLLECTION, ADMINISTRATION AND REFINDS OF THE TAX 2. COLLECTION, ADMINISTRATION OF OTHER HIGHWAY-USER IMPOSTS, I.E., MOTOR-VEHICLE FEES OR MOTOR-CARRIER TAXES 3. CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS (INCLUDING BRIDGES) AND ADMINISTRATION OF STATE HIGHWAY DEPARTMENT 4. SUPPORT OF STATE HIGHWAY POLICE 5. DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS 6. REIMBURSEMENT PAYMENTS TO OR ON BEHALF OF COUNTIES FOR THEIR CONTRIBUTION TO COST OF STATE HIGHWAYS 7. CONSTRUCTION AND MAINTENANCE OF STATE PARK, FOREST, AND INSTITUTIONAL ROADS 8. CONSTRUCTION AND MAINTENANCE OF COUNTY AND LOCAL RURAL ROADS AND DEBT SERVICE ON COUNTY AND LOCAL ROAD OBLIGATIONS 9. CONSTRUCTION AND MAINTENANCE OF CITY STREETS AND DEBT SERVICE ON CITY STREET OBLIGATIONS 10. NONHIGHWAY PURPOSES	IN SOME STATES THE MOTOR-FUEL TAX LAWS ALLOCATE SPECIFIC AMOUNTS OR PROPORTIONS OF THE TAX RECEIPTS TO EACH OF THE MAJOR OBJECTS OF EXPENDITURE FOR WHICH THE RECEIPTS CAN BE USED. WHERE THIS IS THE CASE THE ENTRIES IN THIS TABLE ARE LIMITED TO A STATEMENT OF THE AMOUNTS OR PROPORTIONS SO ALLOCATED, WITH SUCH EXPLANATORY REMARKS AS ARE DEEMED NECESSARY. IN MANY STATES, HOWEVER, THE MOTOR-FUEL TAX RECEIPTS, TOGETHER WITH THE MOTOR-VEHICLE REVENUE (I.E., PROCEEDS OF REGISTRATION FEES, OPERATORS' LICENSES AND IMPOSTS) AND THE MOTOR-CARRIER TAX RECEIPTS, ARE CREDITED TO A COMMON FUND, AND THIS LOSE THEIR IDENTITY PRIOR TO THE ALLOCATION OR APPROPRIATION OF THE COMBINED REVENUES.
	6	DEPARTMENT OF REVENUE PUBLIC ROAD AND BRIDGE FUND  HIGHWAY SINKING FUND ALABAMA BRIDGE FINANCE CORPORATION ALABAMA HIGHWAY FINANCE CORPORATION STATE HIGHWAY DEPARTMENT PUBLIC ROAD AND BRIDGE FUND CITIES AND TOWNS  STATE COUNTY AID FUND	AMOUNT REQUIRED 2 CENTS  AMOUNT REQUIRED AMOUNT REQUIRED AMOUNT REQUIRED THE RESIDUE 1 CENT \$52,320  AMOUNT REQUIRED	COLLECTION AND ADMINISTRATION OF TAX PROCEEDS ARE DISBURSED FOR THE FOLLOWING PURPOSES: INTEREST AND REDEMPTION PAYMENTS ON -- PUBLIC ROAD AND BRIDGE BONDS AS ISSUED BY THE VARIOUS AUTHORITIES.  ADMINISTRATION, CONSTRUCTION, AND MAINTENANCE OF PUBLIC ROADS AND BRIDGES.  CONSTRUCTION AND MAINTENANCE OF HIGHWAYS AND STREETS.  TO PROVIDE MATCHING SHARE APPLIED FOR BY THE COUNTIES.	CHARGED MONTHLY; ONE-HALF OF AMOUNT TO STATE'S PART AND ONE-HALF TO COUNTIES' PART.  STATE HIGHWAY AND BRIDGE BONDS, 2ND AND 3RD ISSUES.  DISTRIBUTION OF \$5,210 PER MILE TO THE CITIES AND TOWNS INCORPORATED AS OF JANUARY 1, 1943 AND MADE SEMI-ANNUALLY ON BASIS OF MUNICIPAL POPULATION AT LAST FEDERAL CENSUS.
		STATE HIGHWAY DEPARTMENT COUNTY ROAD AND BRIDGE FUND COUNTIES COUNTY ROAD AND BRIDGE FUND STATE COUNTY AID FUND	THE RESIDUE 2 CENTS 1 CENT AMOUNT REQUIRED AMOUNT REQUIRED	ADMINISTRATION, CONSTRUCTION, AND MAINTENANCE OF PUBLIC ROADS AND BRIDGES. CONSTRUCTION AND MAINTENANCE OF PUBLIC ROADS AND BRIDGES IN COUNTY; SUBJECT TO INSPECTION BY STATE HIGHWAY DEPARTMENT.  CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND BRIDGES. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND BRIDGES OUTSIDE CITIES AND OFF THE STATE HIGHWAY SYSTEM.	FOR CONSTRUCTION OF COUNTY ROADS NOT ON STATE HIGHWAY SYSTEM. THE ANNUAL AMOUNT REQUIRED IS ONE-THIRD OF THE ONE-HALF CREDITED TO THE STATE, LESS \$52,520 TO THE CITIES, OF WHICH THE AMOUNT TO EACH COUNTY IS NOT TO EXCEED IN ANY EVENT 1/67 PART THEREOF. BEGINNING WITH THE START OF THE POST-WAR-FEDERAL-AID PROGRAM (FEDERAL-STATE-LOCAL) IN 1946, THE STATE AND THE CITIES AND TOWNS ARE HELD FOR A TWO-YEAR PERIOD FOR COUNTY MATCHING BEFORE REPORTING TO THE STATE'S PUBLIC ROAD AND BRIDGE FUND. THE DEPARTMENT ALSO RECEIVES A PORTION OF THE MOTOR-VEHICLE AND MOTOR-CARRIER FEES. DISTRIBUTION EQUALLY AMONG THE SIXTY-SEVEN COUNTIES. CONCERN COUNTY MAY APPLY 1/10 PERCENT OF ITS ALLOTMENT TO DEBT SERVICE ON ROAD BONDS.  DISTRIBUTED EQUALLY AMONG THE 67 COUNTIES. CONSTITUTES THE AMOUNTS COUNTIES APPLY TO THE COUNTY-AID FUND, WHICH ARE TO BE MATCHED BY STATE FUNDS, AND EXPENDED ACCORDING TO PROVISIONS GOVERNING COUNTY AID EXPENDITURES.
ARIZONA	5	MOTOR VEHICLE DIVISION, STATE HIGHWAY DEPARTMENT STATE HIGHWAY FUND  COUNTIES  CITIES	AMOUNT REQUIRED 70 PERCENT  30 PERCENT  ONE-THIRD OF COUNTIES SHARE	REFUNDS OF TAX. SUBJECT TO EXPENDITURE FOR FOLLOWING PURPOSES: SUPPORT OF MOTOR VEHICLE DIVISION, INCLUDING COLLECTION AND ADMINISTRATION OF MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES. ADMINISTRATION OF STATE HIGHWAY DEPARTMENT. CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS, INCLUDING REPAIRS AND IMPROVEMENTS (STATE HIGHWAY POLICE) CONSTRUCTION, IMPROVEMENT, MAINTENANCE OF COUNTY HIGHWAYS OR BRIDGES; RETIREMENT OF AND INTEREST ON COUNTY HIGHWAY BONDS.  IMPROVEMENT, CONSTRUCTION, AND MAINTENANCE OF MUNICIPAL STREETS AND HIGHWAYS; ADMINISTRATIVE EXPENSES CONNECTED THEREWITH; RETIREMENT OF FUTURE ISSUES OF BONDS FOR SUCH PURPOSES.	THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES, AND EXPENDITURES ARE MADE FROM COMBINED REVENUES.  THE 30 PERCENT AFTER THE 70 PERCENT IS DISTRIBUTED AS FOLLOWS: ALL TO EACH COUNTY IN PROPORTION TO SALES OF MOTOR FUEL ON A PER GALLON BASIS. ONE-THIRD OF THE REMAINING 70 PERCENT TO INCORPORATED CITIES WITHIN THE COUNTY IN PROPORTION TO THEIR POPULATION. IF THERE IS NO INCORPORATED CITY OR TOWN IN A COUNTY, THE AMOUNT ALLOCATED THERE TO SHALL REVERT TO COUNTY.
ARKANSAS	6.5	SPECIAL REVENUE FUND  STATE HIGHWAY FUND	ALL  92.3 PERCENT \$10,250,000 70 PERCENT \$10,250,000 30 PERCENT \$3,075,000  1 1/4 CENT PER GALLON OF MOTOR FUEL TAXED \$2,500,000 \$175,000 \$2,000,000 \$2,000,000 \$3,000,000 \$2,000,000 \$2,500,000 \$2,000,000 THE RESIDUE 7.7 PERCENT	FOR REDISTRIBUTION AS SHOWN BELOW: COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAX.  SUBJECT TO EXPENDITURE FOR THE FOLLOWING PURPOSES: FOR HIGHWAY MAINTENANCE AND DEBT SERVICE AS FOLLOWS: CURRENT DEBT SERVICE AND REDEMPTION OF BONDS MAINTENANCE  CONSTRUCTION AND MAINTENANCE OF COUNTY FARM-TO-MARKET ROADS. NEW ROAD CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS. COUNTY AND MUNICIPAL AID: LOCAL IMPROVEMENT DISTRICTS. DEBT SERVICE, ACT 5, 1949 STATE HIGHWAY BOND ISSUE. MAINTENANCE AND CONSTRUCTION OF STATE HIGHWAYS. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS. THIS MONEY IS CREDITED TO THE COUNTY-AID FUND GASOLINE TAX REFUND FUND STATE HIGHWAY CONSTRUCTION FUND CONSTRUCTION, MAINTENANCE, AND DEBT SERVICE. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF COUNTY ROADS.	THREE PERCENT OF GROSS COLLECTIONS IS DEDUCTED EACH MONTH PRIOR TO DISTRIBUTION IN LIEU OF COLLECTION EXPENSES. THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES, AND EXPENDITURES ARE MADE FROM COMBINED REVENUES. OF THE FIRST \$10,250,000, 70 PERCENT (\$7,175,000) IS ALL FOR DEBT SERVICE ON 1947 ISSUE OF STATE HIGHWAY BONDS; 30 PERCENT (\$3,075,000) IS ALL FOR MAINTENANCE ON STATE HIGHWAYS. TRANSFERRED TO COUNTY-AID FUND.  CONSTRUCTION AND MAINTENANCE OF LOCAL ROADS AND STREETS.  50 PERCENT TO BE DIVIDED EQUALLY AMONG THE 75 COUNTIES, 25 PERCENT ON AN AREA BASIS AND 25 PERCENT ON A POPULATION BASIS.  LAW PROVIDES FOR DISTRIBUTION AMONG ALL COUNTIES IN THE FOLLOWING MANNER: "ONE-THIRD ON A POPULATION BASIS, BASED ON THE MOST RECENT FEDERAL CENSUS, ONE-THIRD ON A CAR LICENSE REVENUE BASIS, BASED ON THE ACCOUNT RECEIVED FROM EACH COUNTY FOR THE PREVIOUS YEAR FROM MOTOR-VEHICLE LICENSE FEES, AND ONE-THIRD BASED ON AREA OF THE VARIOUS COUNTIES OF THE STATE." ACT, §11, SEC. 10, TRANSFERS OIL INSPECTION FEES TO "GENERAL REVENUES FUND"; SEC. 35 TRANSFERS \$100,000 ANNUALLY FROM "GENERAL REVENUES FUND" TO COUNTY-AID FUND IN LIEU OF THE OIL INSPECTION FEES.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

 COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

 TABLE G-105 (SHEET 2 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
CALIFORNIA	4.5	STATE MOTOR-VEHICLE FUEL FUND	ALL AMOUNT REQUIRED	ADMINISTRATIVE EXPENSE OF THE MOTOR-VEHICLE FUEL TAX DIVISION OF THE STATE BOARD OF EQUALIZATION AND THE GAS TAX REFUND DIVISION OF THE STATE COMPTROLLER'S OFFICE; PAY- MENT OF REFUNDS.	THIS FUND RECEIVES THE NET PROCEEDS OF THE GASOLINE AND DIESEL TAXES, THE TRANS- PORTATION LICENSE TAX (3 PERCENT OF GROSS MOTOR-CARRIER RECEIPTS), AND THE DATE IN THE MOTOR-VEHICLE FUEL TAX DIVISION OF THE STATE COMPTROLLER'S OFFICE FOR THE SUPPORT OF THE MOTOR VEHICLE DEPARTMENT AND HIGHWAY PATROL HAVE BEEN MADE.
		HIGHWAY-USERS TAX FUND	REMAINDER	ACQUISITION OF RIGHTS-OF-WAY FOR, AND THE CONSTRUCTION, RECONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF, PUBLIC STREETS AND HIGHWAYS.	
		STATE COMPTROLLER COUNTIES	NOT TO EXCEED \$1,000,000 PER \$5,000,000 PER YEAR	FOR THE STATE COMPTROLLER TO COVER HIS EXPENSES IN CARRYING OUT HIS DUTIES UNDER THE HIGHWAY ACT OF 1917.	
		COUNTIES	1 CENT	WORK ON LOCAL ROADS.	THE BASE SUM OF \$5,000,000 TO BE INCREASED OR DECREASED IN THE RATIO THAT THE TOTAL STATE REGISTRATION OF PRECEDING CALENDAR YEAR BEARS TO THE REGISTRATION IN 1946. PAYMENT IS MADE TO THE COUNTIES IN PROPORTION TO THE NUMBER OF FEE- PAID VEHICLES REGISTERED IN SUCH COUNTIES.
		COUNTIES	3/8 CENT	THE 3/8 CENT APPORTIONMENT IS TO BE USED EXCLUSIVELY FOR CONSTRUCTION EXPENDITURES ON COUNTY HIGHWAY ROAD SYSTEMS EXCEPT FOR THE CONSTRUCTION OF BRIDGES, TUNNELS, AND 3rd SUBDIVISIONS OF THE ONE CENT APPORTIONMENT, TO EQUAL \$75 PER MILE PER QUARTER.	1. EACH COUNTY ALSO RECEIVES QUARTERLY AN EQUALIZATION ALLOWANCE OF \$1,500; 2. THE BALANCE REMAINING IS APPORTIONED TO THE COUNTIES IN THE PROPORTION THAT THE REGISTRATION OF VEHICLES IN EACH OF THE COUNTIES BEARS TO THE TOTAL.
		CITIES	5/8 CENT RESIDUE	WORK ON CITY STREETS NOT ON STATE HIGHWAY SYSTEM; 3/5 FOR CONSTRUCTION OF MAJOR STREETS. ALL STATE HIGHWAYS IN CITIES ARE MAINTAINED BY THE DIVISION OF HIGHWAYS. WORK ON STATE HIGHWAYS.	FUNDS ARE DISTRIBUTED QUARTERLY, COMPUTED AS FOLLOWS: THE NUMBER OF MILES OF MAINTAINED COUNTY ROADS IN EACH COUNTY SHALL BE MULTIPLIED BY \$75; FROM THE RESULTANT AMOUNT THE AMOUNT RECEIVED BY EACH COUNTY UNDER THE SECOND AND THIRD SUBDIVISIONS OF THE ABOVE PARAGRAPH IS DEDUCTED AND THE REMAINDER PAID TO EACH COUNTY. ONE HALF OF THE BALANCE IS DISTRIBUTED ON THE BASIS OF MOTOR-VEHICLE REGISTRATIONS AND THE OTHER HALF IS DISTRIBUTED ON THE BASIS OF MAINTAINED MILEAGE OF COUNTY ROADS TO THOSE COUNTIES THAT HAVE NOT ALREADY RECEIVED, FROM THE ABOVE \$5,000,000 PLUS THE SECOND AND THIRD SUBDIVISIONS OF THE ONE CENT APPORTIONMENT, A TOTAL OF \$150 PER QUARTER PER MILE OF MAINTAINED ROAD.
COLORADO	6	STATE TREASURER DEPARTMENT OF REVENUE, ADMINISTRATION FUND STATE HIGHWAY FUND COUNTIES FOR CITIES AND TOWNS THREE PERCENT FUND SIX PERCENT FUND COUNTY APPORTIONMENT FUND	AMOUNT REQUIRED AMOUNT REQUIRED 70 PERCENT OF 1/2 CENT TAX 50 PERCENT OF 2 CENT TAX 3 PERCENT OF 1/2 CENT TAX 6 PERCENT OF 2 CENT TAX 27 PERCENT OF 1/2 CENT TAX 1/4 PERCENT OF 2 CENT TAX	REFUNDS OF MOTOR-FUEL TAX. COLLECTION AND REFUND EXPENSE OF MOTOR-FUEL DIVISION AND EXPENSE OF OIL INSPECTOR. STATE POLICE EXPENSE STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION; DEBT SERVICE ON STATE HIGHWAY BONDS AND NOTES. WORK ON STREETS IN CITIES AND TOWNS. WORK ON COUNTY AND LOCAL ROADS. FUNDS MAY ALSO BE USED ON STATE ROADS. CONSTRUCTION, IMPROVEMENT, REPAIR, OR MAINTENANCE OF PUBLIC HIGHWAYS.	REFUNDS MADE BY STATE TREASURER ON VOUCHER CERTIFIED BY THE DEPARTMENT OF REVENUE. EXPENDITURES LIMITED TO 3 PERCENT OF THE GROSS PROCEEDS COLLECTED FROM THE MOTOR- FUEL TAX. THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES, AND EXPENDITURES ARE MADE FROM COMBINED REVENUES. THESE FUNDS ARE DISTRIBUTED IN THE PROPORTION THAT THE NUMBER OF MOTOR-VEHICLE REGISTRATIONS BEARS TO THE TOTAL LICENSES ISSUED TO PERSONS RESIDING WITHIN THE CORPORATE LIMITS OF ALL CITIES AND TOWNS IN SAID COUNTY. 27 PERCENT APPORTIONED TO COUNTIES ON BASIS OF MILEAGE DESIGNATED BY THE STATE HIGHWAY DEPARTMENT AS STATE HIGHWAYS. 1/4 PERCENT APPORTIONED AS FOLLOWS: HALF ON STATE HIGHWAY MILEAGE AND HALF ON RURAL POPULATION. PORTION TO DENVER COUNTY IS USED ON CITY STREETS.
CONNECTICUT	4	STATE TREASURER STATE HIGHWAY FUND STATE POLICE DEPARTMENT TOWN-AID FUND TOWN-AID FUND	AMOUNT REQUIRED REMAINDER APPROPRIATION APPROPRIATION \$750,000 PER YEAR \$5,000,000 PER YEAR \$1,000,000 PER YEAR	REFUNDS OF MOTOR-FUEL TAX. THE HIGHWAY FUND IS THE DEPOSITORY FOR MOTOR-VEHICLE REGISTRATION FEES, DRIVER LICENSE EXPENSES, AND EXPENSES OF THE HIGHWAY DEPARTMENT. SALARIES AND EXPENSE OF HIGHWAY SAFETY COMMISSION. SALARIES AND EXPENSE OF STATE POLICE DEPARTMENT. CONSTRUCTION, RECONSTRUCTION, IMPROVEMENT OR MAINTENANCE OF LOCAL ROADS AND STREETS. IMPROVEMENT OF LOCAL DIRT AND UNIMPROVED ROADS, INCLUDING BRIDGES ON SUCH ROADS. PRINCIPAL AND INTEREST ON STATE-ASSUMED COUNTY BONDS. ADMINISTRATION, MAINTENANCE, CONSTRUCTION, AND RECONSTRUCTION OF STATE HIGHWAYS. REFUND OF TAX. SUBJECT TO APPROPRIATION FOR HIGHWAY OR OTHER PURPOSES.	FUND IS DIVIDED ON MILEAGE BASIS: \$1,000 PER MILE FOR FIRST 23 MILES OF IMPROVED ROADS IN EACH TOWN AND THEN \$250 PER MILE FOR EACH ADDITIONAL MILE OF IMPROVED ROAD. FUND IS DISTRIBUTED PRO RATA TO THE TOWNS IN THE STATE, ON THE BASIS OF THE TOTAL MILEAGE OF UNIMPROVED HIGHWAYS IN EACH TOWN. HERBERT PARKWAY WAS PARTIALLY FINANCED WITH PROCEEDS OF FAIRFIELD COUNTY BONDS.
DELAWARE	5	STATE TREASURER STATE GENERAL FUND	AMOUNT REQUIRED THE RESIDUE REMAINDER	NET REVENUES FROM MOTOR-FUEL TAX GO INTO THE STATE GENERAL FUND, TOGETHER WITH REVENUES FROM MANY OTHER SOURCES, AND LOSE THEIR IDENTITY. APPROPRIATIONS FOR HIGHWAY PURPOSES ARE MADE FROM THE STATE GENERAL FUND AND MAY BE CONSIDERED AS DERIVED FROM MOTOR-FUEL TAX AND OTHER HIGHWAY-USER REVENUES INsofar AS HIGHWAY APPROPRIATIONS DO NOT EXCEED SUCH REVENUES.	PAID OUT OF DELAWARE'S LICENSE RECEIPTS. A DEDUCTION FROM MOTOR-FUEL TAX RECEIPTS FOR THESE EXPENSES IS AUTHORIZED IF DEALERS AND USERS LICENSE RECEIPTS ARE INADEQUATE.
FLORIDA	7	COMPTROLLER STATE ROAD LICENSE FUND STATE ROAD DISTRIBUTION FUND	AMOUNT REQUIRED 1/2 CENTS 2 CENTS	COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAX. STATE HIGHWAY CONSTRUCTION AND MAINTENANCE. FUNDS ARE ALLOTTED FOR THE AMORTIZATION OF COUNTY AND DISTRICT ROAD AND BRIDGE BONDS, PARAGRAPHS BY ANY COUNTY OR SPECIAL ROAD AND BRIDGE DISTRICT OR OTHER SPECIAL TAXING DISTRICT. BY STATE BOARD OF ADMINISTRATION AND APPLIED AS FOLLOWS: (1) PAYMENT OF PRINCIPAL AND INTEREST ON COUNTY ROAD AND BRIDGE DISTRICT OBLIGATIONS; (2) ESTABLISHMENT OF A SINKING FUND ACCOUNT TO MEET FUTURE REQUIREMENTS OF SAID OBLIGATIONS OR OTHER MOTOR-FUEL ON YEARS WILL NOT EQUAL SCHEDULED PAYMENTS THEREOF; (3) REAR REMAINDER OF FUND AS FOLLOWS: 80 PERCENT TO STATE ROAD DEPARTMENT FOR EXPENDITURES ON LOCAL ROADS, BRIDGES WITHIN COUNTY AND FOR THE LEASE OR PURCHASE OF BRIDGES CONNECTING STATE HIGHWAYS THE PROCEEDS OF THE TWO CENTS TAX ARE ALLOTTED TO THE COUNTIES IN THE FOLLOWING MANNER: ONE-THIRD TO THE COUNTY IN WHICH THE ROAD OR BRIDGE IS LOCATED, ONE-THIRD TO THE COUNTIES ONE-THIRD IN THE RATIO THAT THE POPULATION OF THE COUNTY BEARS TO THE TOTAL POPULATION OF THE STATE; (4) THE COUNTY ROAD AND BRIDGE DISTRICTS THEREIN FOR THE CONSTRUCTION OF STATE ROADS BEARS TO THE TOTAL RATIO THAT THE AMOUNT EXPENDED BY THE COUNTY BEARS TO THE TOTAL AMOUNT EXPENDED BY ALL COUNTIES AND SPECIAL ROAD AND BRIDGE DISTRICTS. AMOUNT EXPENDED OR CONTRIBUTED FOR SUCH PURPOSES BY ALL COUNTIES AND SPECIAL ROAD AND BRIDGE DISTRICTS.	THE WARRANTS, NOTES, AND OTHER FORMS OF INDEBTEDNESS ISSUED FOR ROAD AND BRIDGE OUTSTANDING ON JULY 1, 1931, OR ANY REFINANCING ISSUES THEREOF, ADMINISTERED INTEREST ON COUNTY ROAD AND BRIDGE DISTRICT OBLIGATIONS; (2) ESTABLISHMENT OF A SINKING FUND ACCOUNT TO MEET FUTURE REQUIREMENTS OF SAID OBLIGATIONS OR OTHER MOTOR-FUEL ON YEARS WILL NOT EQUAL SCHEDULED PAYMENTS THEREOF; (3) REAR REMAINDER OF FUND AS FOLLOWS: 80 PERCENT TO STATE ROAD DEPARTMENT FOR EXPENDITURES ON LOCAL ROADS, BRIDGES WITHIN COUNTY AND FOR THE LEASE OR PURCHASE OF BRIDGES CONNECTING STATE HIGHWAYS THE PROCEEDS OF THE TWO CENTS TAX ARE ALLOTTED TO THE COUNTIES IN THE FOLLOWING MANNER: ONE-THIRD TO THE COUNTY IN WHICH THE ROAD OR BRIDGE IS LOCATED, ONE-THIRD TO THE COUNTIES ONE-THIRD IN THE RATIO THAT THE POPULATION OF THE COUNTY BEARS TO THE TOTAL POPULATION OF THE STATE; (4) THE COUNTY ROAD AND BRIDGE DISTRICTS THEREIN FOR THE CONSTRUCTION OF STATE ROADS BEARS TO THE TOTAL RATIO THAT THE AMOUNT EXPENDED BY THE COUNTY BEARS TO THE TOTAL AMOUNT EXPENDED BY ALL COUNTIES AND SPECIAL ROAD AND BRIDGE DISTRICTS.
		EXPENDITURE BY STATE ROAD DEPARTMENT BOARD OF COUNTY COMMISSIONERS	1 CENT 80 PERCENT 20 PERCENT	CONSTRUCTION, RECONSTRUCTION, MAINTENANCE, AND REPAIR OF STATE ROADS AND BRIDGES WITHIN THE RESPECTIVE COUNTIES. ACQUISITION OF RIGHTS-OF-WAY AND CONSTRUCTION OF BONDED INDEBTEDNESS WITHIN THE RESPEC- TIVE COUNTIES.	ALLOTTED FOR EXPENDITURE WITHIN EACH COUNTY IN THE SAME MANNER AS THE 2-CENT TAX ABOVE. BOARD OF COUNTY COMMISSIONERS DESIGNATES THE OBJECTS FOR EXPENDITURE OF THESE FUNDS.

# DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

TABLE 0-106 (SHEET 3 OF 3 SHEETS)  
STATES AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
GEORGIA	7	STATE GENERAL FUND	ALL	SUBJECT TO APPROPRIATION FOR HIGHWAY OR OTHER PURPOSES	NET REVENUES FROM MOTOR-FUEL TAX GO INTO THE STATE GENERAL FUND, TOGETHER WITH REVENUES FROM MANY OTHER SOURCES, AND LOSE THEIR IDENTITY. APPROPRIATIONS FOR HIGHWAY PURPOSES ARE MADE FROM THE STATE GENERAL FUND AND MAY BE CONSIDERED AS DERIVED FROM MOTOR-FUEL TAX AND OTHER HIGHWAY-USER REVENUES INsofar AS HIGHWAY APPROPRIATIONS DO NOT EXCEED SUCH REVENUES.
IDAHO	6	REVENUE DEPARTMENT STATE HIGHWAY DEPARTMENT COUNTIES	AMOUNT REQUIRED APPROPRIATION AMOUNT REQUIRED	REFUND OF MOTOR-FUEL TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF HIGHWAYS. COLLECTION AND MAINTENANCE OF COUNTY AND LOCAL ROADS COLLECTION AND ADMINISTRATION EXPENSES.	ANNUAL APPROPRIATION IS \$4,817,013.
		TAX REFUND FUND, MOTOR FUELS DIVISION, STATE TAX COLLECTOR	15 PERCENT OF 8-CENT TAX	REFUNDS OF MOTOR-FUEL TAX.	
		STATE HIGHWAY FUND, STATE HIGHWAY DEPARTMENT	AMOUNT REQUIRED	COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAX.	
		FEDERAL-AID MATCHING FUND, "POST-WAR FUND"	1 CENT	FOR THE PURPOSE OF MATCHING FEDERAL FUNDS FOR THE CONSTRUCTION, MAINTENANCE, IMPROVEMENT, AND RECONSTRUCTION OF HIGHWAYS AND FARM-TO-MARKET ROADS.	
		MOTOR FUELS TAX FUND IN EACH COUNTY	20 PERCENT OF 5 CENTS, BUT NOT LESS THAN \$1,000,000	DEBT SERVICE ON COUNTY HIGHWAY BONDS; CONSTRUCTION AND MAINTENANCE OF STATE AND COUNTY HIGHWAYS WITHIN COUNTY; TO EACH ROAD DISTRICT AN AMOUNT PROPORTIONAL TO DISTRICT'S SHARE OF PASSENGER CAR REGISTRATION FEES OF PREVIOUS YEAR, TO BE USED FOR DEBT SERVICE ON ROAD DISTRICT BONDS AND ROAD AND BRIDGE MAINTENANCE.	15 PERCENT OF GROSS COLLECTIONS CREDITED MONTHLY TO REFUND FUND. ON JUNE 30 AND DECEMBER 31 OF EACH YEAR ALL MONEY OVER \$30,000 IN THE REFUND ACCOUNT SHALL BE TRANSFERRED TO THE STATE HIGHWAY FUND.
		STATE HIGHWAY FUND, STATE HIGHWAY DEPARTMENT	THE RESIDUE	CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF STATE HIGHWAYS, INCLUDING STATE HIGHWAYS IN CITIES.	PAID OUT OF STATE HIGHWAY FUND ON EXPENSE CLAIMS PRESENTED BY STATE TAX COLLECTOR, MOTOR FUELS DIVISION.
		STATE AERONAUTICS FUND	2-5 CENTS AVIATION FUEL TAX	PRODUCTION OF AVIATION.	THIS FUND ALSO RECEIVES MOTOR-VEHICLE REVENUES.
ILLINOIS	3	MOTOR-FUEL TAX FUND	ALL	FOR EXPENDITURE OR REISTRIBUTION AS SHOWN BELOW:	ALL RECEIPTS ARE PLACED IN MOTOR-FUEL TAX FUND, FROM WHICH ALLOCATIONS TO OTHER FUNDS ARE MADE.
		DEPARTMENT OF FINANCE DIVISION OF HIGHWAYS DIVISION OF HIGHWAYS	AMOUNT REQUIRED AMOUNT REQUIRED 1 CENT	COLLECTION, ADMINISTRATION, AND REFUNDS OF MOTOR-FUEL TAX. ADMINISTRATION OF COUNTIES' SHARES OF MOTOR-FUEL TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE BOND ISSUE ROADS, FEDERAL-AID ROADS INCLUDING AUTHORIZED MUNICIPAL PROJECTS, AND FEDERAL-AID SECONDARY AND STATE HIGHWAY BELT LINE ROADS, INCLUDING MAINTENANCE OF SAID HIGHWAYS IN CITIES. DEBT SERVICE ON COUNTY BONDS.	EXPENDITURES MADE BY DEPARTMENT OF FINANCE OUT OF MOTOR-FUEL TAX FUND. EXPENDITURES MADE BY DIVISION OF HIGHWAYS OUT OF MOTOR-FUEL TAX FUND.
		RESERVE FOR EMERGENCY RELIEF BONDS, \$30,000,000 ISSUE	AMOUNT REQUIRED	RETIREMENT OF COUNTY BONDS ISSUED FOR "SUPER HIGHWAYS" AND STATE-AID ROADS.	ONE-HALF PAID TO COUNTIES' 1-CENT SHARE, ONE-HALF FROM MUNICIPALITIES' 1-CENT SHARE. THE JOINT RESOLUTION ADOPTED JUNE 20, 1945, CREATING AN ANTI-DIVERSION POLICY IS NOT APPLICABLE TO THE RELIEF BOND ISSUE.
		COUNTIES	1 CENT, LESS RELIEF BOND ALLOCATION	CONSTRUCTION AND MAINTENANCE (SUBJECT TO APPROVAL OF DEPARTMENT OF PUBLIC WORKS AND BUILDINGS) OF STATE-AID ROADS, INCLUDING URBAN EXTENSIONS THEREOF, AND MAINTENANCE OF FEDERAL-AID SECONDARY ROADS. PERMITTED TO PAY 50 PERCENT OF THE COST OF PROJECTS ON FEDERAL-AID SECONDARY AND FEEDER ROADS CONSTRUCTED UNDER THE FEDERAL-AID HIGHWAY ACT.	FUNDS TO COUNTIES ARE ALLOCATED IN PROPORTION TO THE AMOUNT OF MOTOR-VEHICLE LICENSE FEES RECEIVED FROM THE RESIDENTS DURING THE PRECEDING YEAR.
		MUNICIPALITIES	1 CENT, LESS RELIEF BOND ALLOCATION	CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS IN MUNICIPALITIES; MAINTENANCE OF FEDERAL-AID SECONDARY ROADS; CONSTRUCTION AND MAINTENANCE (WITH APPROVAL OF DEPARTMENT OF PUBLIC WORKS) OF ARTERIAL STREETS AND EXTENSIONS OUTSIDE CORPORATE LIMITS; PAYMENT OF MUNICIPAL INDEBTEDNESS INCURRED FOR THE CONSTRUCTION OR MAINTENANCE OF ARTERIAL STREETS OR STATE HIGHWAYS. PERMITTED TO PAY 50 PERCENT OF COST OF CONSTRUCTION PROJECTS ON THE FEDERAL-AID HIGHWAY SYSTEM IN URBAN AREAS.	THE MUNICIPALITIES' SHARE IS APPORTIONED TO THE SEVERAL MUNICIPALITIES IN PROPORTION TO THEIR POPULATION AS DETERMINED BY THE LAST FEDERAL CENSUS.
INDIANA	4	STATE MOTOR VEHICLE HIGHWAY ACCOUNT	AMOUNT REQUIRED REMAINER	COLLECTION, ADMINISTRATION, AND REFUNDS OF MOTOR-FUEL TAXES. FOR REISTRIBUTION AS SHOWN BELOW:	THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES; EXPENDITURES ARE MADE FROM THE COMBINED REVENUES.
		DIVISION OF PUBLIC SAFETY	AMOUNT REQUIRED	ADMINISTERING AUTO THEFT AND DRIVER'S RESPONSIBILITY ACTS.	FUNDS RECEIVED PARTLY FROM THE MOTOR VEHICLE HIGHWAY ACCOUNT AND PARTLY FROM INSURANCE AND ASSESSMENTS BY THE PUBLIC SERVICE COMMISSION.
		STATE POLICE	AMOUNT REQUIRED	POLICING THE HIGHWAYS OF THE STATE.	FIFTY PERCENT CREDIBLE TO MOTOR VEHICLE HIGHWAY ACCOUNT AND FIFTY PERCENT CREDIBLE TO STATE GENERAL FUND.
		CITIES AND TOWNS	15 PERCENT	STREETS AND ALLEYS, CONSTRUCTION, MAINTENANCE, TRAFFIC SIGNALS AND POLICING, STREET CLEANING, PURCHASE AND REPAIR OF STREET AND HIGHWAY EQUIPMENT.	ALLOTTED TO CITIES AND TOWNS ON THE BASIS THAT THE POPULATION OF EACH CITY AND TOWN BEARS TO THE TOTAL POPULATION OF ALL CITIES AND TOWNS AT THE LAST PRECEDING U. S. CENSUS.
		COUNTIES	32 PERCENT	CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS AND BRIDGES INCLUDING EXTENSIONS IN INCORPORATED TOWNS. COUNTY TO APPROPRIATE 60 PERCENT OF FUNDS FOR OPERATION OF COUNTY HIGHWAY DEPARTMENT.	DISTRIBUTED AS FOLLOWS: 5 PERCENT EQUALLY AMONG THE 92 COUNTIES; 55 PERCENT ON THE BASIS OF THE RATIO OF THE ACTUAL MILES OF ALL CLOSING HIGHWAYS IN THE STATE TO THE TOTAL MILES OF ALL CLOSING HIGHWAYS IN THE COUNTRY.
		STATE HIGHWAY COMMISSION	THE RESIDUE	STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION.	HIGHWAYS IN THE STATE SHALL BE DETERMINED ANNUALLY BY THE STATE HIGHWAY COMMISSION AND THE COUNTY HIGHWAY DEPARTMENT, AND 30 PERCENT ON BASIS OF MOTOR-VEHICLE REGISTRATION. IF THE REMAINDER IS LESS THAN \$22,650,000 THEN THE CITIES' PORTION FOR THE FOLLOWING YEAR IS REDUCED BY 13 PERCENT OF SUCH DIFFERENCE AND THE COUNTIES' PORTION FOR THE FOLLOWING YEAR IS REDUCED BY 5 PERCENT OF SUCH DIFFERENCE.
IONA	4	MOTOR-VEHICLE FUEL TAX FUND	AMOUNT REQUIRED REMAINER 35 PERCENT	COLLECTION, ADMINISTRATION, AND REFUNDS OF MOTOR-FUEL TAX.	USED OCCASIONALLY FOR MAINTENANCE BY TRANSFER FROM THIS FUND TO SECONDARY ROAD FUND.
		SECONDARY ROAD CONSTRUCTION FUND OF EACH COUNTY	42 PERCENT	COUNTY ROAD CONSTRUCTION. DEBT SERVICE ON OBLIGATIONS ASSUMED BY COUNTIES UNDER SECONDARY ROAD PLAN.	THIS FUND ALSO RECEIVES MOTOR-VEHICLE AND MOTOR-CARRIER REVENUES.
		STATE PRIMARY ROAD FUND, STATE HIGHWAY COMMISSION	15 PERCENT	DEBT SERVICE ON STATE-ASSUMED COUNTY OBLIGATIONS (PRIMARY ROAD BONDS). STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION.	DISTRIBUTED 60 PERCENT ON AREA AND 40 PERCENT ON EQUALIZATION BASIS.
		STATE FARM-TO-MARKET ROAD FUND	8 PERCENT	CONSTRUCTION OF FARM-TO-MARKET ROADS.	DISTRIBUTED IN THE PROPORTION THAT THE POPULATION OF THE CITY OR TOWN BEARS TO THE TOTAL CITY AND TOWN POPULATION.
		STREET CONSTRUCTION FUNDS OF THE INCORPORATED CITIES AND TOWNS		CONSTRUCTION, RECONSTRUCTION, REPAIR, AND MAINTENANCE OF ROADS AND STREETS IN THE INCORPORATED CITIES AND TOWNS.	

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

TABLE G-106 (SHEET 5 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1970

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
KANSAS	5	REVENUE ADMINISTRATION FEE FUND-DIRECTOR OF REVENUE, STATE COMMISSION OF REVENUE AND TAXATION MOTOR-VEHICLE FUEL TAX REFUND FUND HIGHWAY FUND- STATE HIGHWAY COMMISSION	2 PERCENT AMOUNT REQUIRED 1/5 OF REMAINDER	COSTS OF COLLECTION AND ADMINISTRATION OF TAX. REFUNDS OF MOTOR FUEL TAX. FOR EXPENDITURE OR REDISTRIBUTION AS SHOWN BELOW:	EXCESS OVER \$20,000 RESERVE IS TRANSFERRED QUARTERLY TO THE HIGHWAY FUND.  IN ADDITION TO THE MOTOR-FUEL TAX, THE HIGHWAY FUND RECEIVES THE MOTOR-VEHICLE LICENSE AND 90 PERCENT OF MOTOR-CARRIER TAX COLLECTIONS LESS \$100,000 FOR EXPENSES OF THE HIGHWAY PATROL, LESS DESIGNATED ALLOCATIONS, AND THE EXCESS FROM THE REVENUE ADMINISTRATION FEE FUND.  APPORTIONMENT TO COUNTIES: 40 PERCENT EQUALLY AND 60 PERCENT ON BASIS OF RELATIVE ASSESSED VALUATIONS OF PREVIOUS YEARS; NOT LESS THAN 50 PERCENT TO BE USED ON TOWNSHIP ROADS. THIS FUND RECEIVES QUARTERLY ALLOCATIONS. COUNTIES ALLOCATE \$50 PER MILE ANNUALLY FOR MAINTENANCE OF CONNECTING LINKS OF THE COUNTY HIGHWAY SYSTEM THROUGH CITIES OF THE 1st AND 2nd CLASSES.  IN LIEU OF ALLOCATION, STATE HIGHWAY COMMISSION MAY MAINTAIN SUCH STREETS IN 3RD CLASS CITIES.  FUNDS TRANSFERRED QUARTERLY TO COUNTIES AND CITIES BY STATE TREASURER. DISTRIBUTED IN THE PROPORTION THAT THE SECONDARY ROAD MILEAGE IN EACH COUNTY BEARS TO THE TOTAL SECONDARY ROAD MILEAGE OF THE STATE. DISTRIBUTED IN THE PROPORTION THAT THE POPULATION OF EACH CITY BEARS TO TOTAL POPULATION OF ALL CITIES IN THE STATE.
		STATE HIGHWAY BENEFIT DISTRICT FUND - STATE HIGHWAY COMMISSION COUNTY AND TOWNSHIP ROAD FUND - STATE HIGHWAY COMMISSION	\$1,000,000 PER YEAR FROM HIGHWAY FUND \$3,600,000 PER YEAR FROM HIGHWAY FUND	REIMBURSEMENT OF INDIVIDUALS, TOWNSHIPS, AND COUNTIES FOR COST OF ROADS, IMPROVED THROUGH THE MEDIUM OF BENEFIT DISTRICTS, ON LOCATIONS WHICH ARE NOW A PART OF THE STATE HIGHWAY SYSTEM. APPORTIONED TO COUNTIES FOR CONSTRUCTION AND MAINTENANCE OF COUNTY AND TOWNSHIP ROADS AND BRIDGES.	
		HIGHWAY ANTICIPATION FUND - STATE HIGHWAY COMMISSION HIGHWAY FUND (DIRECT EXPENDITURES) HIGHWAY FUND (DIRECT EXPENDITURES)	AMOUNTS AS REQUIRED 60 PERCENT OF TOTAL COST \$1,000 PER MILE PER YEAR THE RESIDUE	DEBT SERVICE ON STATE HIGHWAY REVENUE ANTICIPATION WARRANTS, SERIES A. SALARIES AND OTHER COSTS, PORT-OF-ENTRY BOARD. MAINTENANCE OF CONNECTING LINKS OF THE STATE HIGHWAY SYSTEM THROUGH CITIES OF THE 1st AND 2nd CLASSES. CONSTRUCTION, IMPROVEMENT, RECONSTRUCTION, AND MAINTENANCE OF THE STATE HIGHWAY SYSTEM; AND ADMINISTRATION OF HIGHWAY COMMISSION AND DEPARTMENT. FOR REDISTRIBUTION AS FOLLOWS: CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS. CONSTRUCTION AND MAINTENANCE OF CITY STREETS.	
		SPECIAL COUNTY ROAD AND CITY STREET FUND COUNTY ROAD AND BRIDGE FUND CITY STREET AND ALLEY FUND	1/5 OF REMAINDER \$3,500,000 \$1,000,000		
KENTUCKY	7	STATE ROAD FUND, STATE HIGHWAY DEPARTMENT	ALL	FOR EXPENDITURE AS FOLLOWS:  ADMINISTRATION OF GASOLINE TAX, MOTOR-VEHICLE REGISTRATION TAX, OTHER MOTOR-FUEL TAXES, MOTOR-VEHICLE USAGE TAX, AND MOTORISTS FINANCIAL RESPONSIBILITY ACT. DIVISION OF RURAL HIGHWAYS FOR CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND BRIDGES NOT ACCEPTED BY STATE HIGHWAY COMMISSIONER FOR MAINTENANCE.  CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF RURAL AND SECONDARY ROADS. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS, AND SUPPORT OF STATE HIGHWAY POLICE.	ALL RECEIPTS ARE PAID INTO THE STATE ROAD FUND, WHICH ALSO RECEIVES MOTOR-VEHICLE AND MOTOR-CARRIER TAXES. THE INDICATED EXPENDITURES ARE MADE FROM THE COMBINED REVENUES.  \$5,000,000 APPROPRIATED AND TO BE DISTRIBUTED AMONG THE SEVERAL COUNTIES IN THE FOLLOWING MANNER: ONE-THIRD TO BE DIVIDED EQUALLY AMONG 120 COUNTIES; ONE-THIRD DIVIDED ON BASIS OF RATIO WHICH THE POPULATION OF EACH COUNTY BEARS TO THE TOTAL POPULATION OF THE STATE; ONE-THIRD DIVIDED ON BASIS OF RATIO WHICH THE TOTAL SQUARE MILE AREA OF THE STATE BEARS TO THE TOTAL SQUARE MILE AREA OF THE STATE. ANY UNEXPENDED BALANCES REMAINING TO THE CREDIT OF ANY COUNTY, CARRIED FORWARD TO CURRENT YEAR ALLOCATION OF EACH COUNTY.
LOUISIANA	9	DEPARTMENT OF REVENUE  GENERAL HIGHWAY FUND, OPERATING ACCOUNT GENERAL HIGHWAY FUND, INTEREST AND BOND REDEMPTION ACCOUNT, STATE HIGHWAY DEPARTMENT BOARD OF COMMISSIONERS OF PART OF NEW ORLEANS - GASOLINE TAX ACCOUNT LAKE CHARLES HARBOR AND TERMINAL DISTRICT FUND SPECIAL TWO-CENT GASOLINE TAX FUND, PARISHES	AMOUNT REQUIRED 1-1/2 CENTS 4 CENTS 9/20 CENT 1/20 CENT	COLLECTION AND ADMINISTRATION OF TAX.  OPERATION - DEPARTMENT OF HIGHWAYS. INTEREST AND PRINCIPAL PAYMENTS ON STATE HIGHWAY OBLIGATIONS. EXCESS FOR CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS AND BRIDGES.  HARBOR IMPROVEMENT.  CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES IN THE PARISHES AND STREETS AND BRIDGES IN THE CITY OF NEW ORLEANS.  SUBJECT TO APPROPRIATION FOR HIGHWAY OR OTHER PURPOSES.	NOT TO EXCEED \$50,000 FROM 4-CENT TAX, \$12,000 FROM 1-CENT TAX, \$25,000 FROM 1/2-CENT TAX, AND \$13,000 FROM 1/4-CENT TAX. ENTIRE AMOUNT OF INSPECTION TAXES APPROPRIATELY \$125,000 ANNUALLY. PROCEEDS FROM THE 9-CENT TAX ON USE-FUEL ARE DEDICATED TO THE GENERAL HIGHWAY FUND. THIS FUND ALSO RECEIVES A PORTION OF MOTOR-VEHICLE REVENUES.  ALLOCATED TO PARISHES AND THE CITY OF NEW ORLEANS ON BASIS OF COLLECTION OF GASOLINE TAX IN EACH PARISH TO TOTAL COLLECTIONS OF ALL PARISHES IN STATE DURING THE CALENDAR YEAR 1975.
MAINE	6	GENERAL HIGHWAY FUND, STATE HIGHWAY DEPARTMENT  ADMINISTRATION OF GASOLINE AND USE-FUEL TAX ADMINISTRATION OF MOTOR VEHICLE DEPARTMENT STATE POLICE ACCUMULATED INTEREST AND RESERVE TO RETIRE BONDS TRANSFERS TO OTHER FUNDS  TOWN ROAD IMPROVEMENT FUND  STATE AID FOR CITIES AND TOWNS SPECIAL RESERVES VARIOUS STATE HIGHWAY ACCOUNTS  AERONAUTICAL FUND	APPROPRIATION APPROPRIATION AMOUNT REQUIRED APPROPRIATION APPROPRIATION APPROPRIATION THE RESIDUE 4 CENTS OF 6-CENT TAX ON AVIATION GASOLINE	ADMINISTRATION AND AUDITING REFUNDS OF MOTOR-FUEL AND USE-FUEL TAX. COLLECTION, ADMINISTRATION, AND REFUNDS OF MOTOR-VEHICLE FEES. DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS. PUBLIC SERVICE ENTERPRISES TAX (POL) (HARBOR DEPT). FOR EXPENDITURE OR REDISTRIBUTION AS FOLLOWS:  ADMINISTRATION AND AUDITING REFUNDS OF MOTOR-FUEL AND USE-FUEL TAX. COLLECTION, ADMINISTRATION, AND REFUNDS OF MOTOR-VEHICLE FEES. DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS. PUBLIC SERVICE ENTERPRISES TAX (POL) (HARBOR DEPT). FOR EXPENDITURE OR REDISTRIBUTION AS FOLLOWS:  CONSTRUCTION, REPAIR, AND MAINTENANCE OF ROADS. CONSTRUCTION, MAINTENANCE, AND REPAIR OF ROADS AND BRIDGES IN VARIOUS TOWNS. STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION; MATCHING FEDERAL FUNDS UNDER FEDERAL HIGHWAY ACT OF 1944; MAINTENANCE OF STATE AND STATE-AID HIGHWAYS; CONSTRUCTION AND MAINTENANCE OF BRIDGES; SNOW REMOVAL; HIGHWAY PLANNING SURVEY FUND MATCHING.  COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX DISTRIBUTED FOR THE PURPOSES GIVEN BELOW: SERVICING OF CHESEBROUGH BAY FERRY SYSTEM. THIS PURPOSE: SERVICING OF STATE ROADS COMMISSION DEBENTURES WITH AT LEAST 1 1/2 MILLS PER GALLON OF THE MOTOR-FUEL TAX ASSURED FOR THIS PURPOSE; SERVICING OF ORADE ELLIMINATION BONDS WITH THE NECESSARY PORTION OF 80 PERCENT OF 1/2 CENT PER GALLON OF THE MOTOR-FUEL TAX ASSURED FOR THIS PURPOSE; SERVICING OF STATE HIGHWAY CONSTRUCTION BONDS; REMAINDER IS USED FOR CONSTRUCTION OR RECONSTRUCTION OF HIGHWAYS. CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF STREETS AND HIGHWAYS OF THE CITY. DEBT SERVICE ON OUTSTANDING BONDS ISSUED FOR CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE OF ROADS AND STREETS. THE REMAINDER TO BE USED FOR CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE OF ROADS OR STREETS OR FOR DEBT SERVICE ON BONDS REPLEATED LAWFULLY ISSUED FOR SUCH CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE.	THE GENERAL HIGHWAY FUND RECEIVES ENTIRE MOTOR-FUEL TAX AND MOTOR-VEHICLE REVENUES. ALLOTMENTS ARE APPROPRIATED FOR THE FISCAL YEAR AND TRANSFERRED OUT OF GENERAL HIGHWAY FUND AND REPRESENT SHARES OF COMBINED MOTOR-FUEL TAX AND MOTOR-VEHICLE REVENUE.  THE STATE HIGHWAY COMMISSION; TO SPECIAL REVENUE FUND FOR AUDITING SERVICES; TO FUND NOT TO EXCEED 10 PERCENT OF THE AVERAGE ANNUAL GROSS INCOME FROM THE GASOLINE TAX AND MOTOR-VEHICLE REGISTRATION TAXES FOR THE FIVE PRECEDING YEARS. APPORTIONED TO CITIES AND TOWNS IN RELATION TO MILEAGE OF 3rd and 4th CLASS ROADS.  FEDERAL HIGHWAY ACT OF 1944; MAINTENANCE OF STATE AND STATE-AID HIGHWAYS; CONSTRUCTION AND MAINTENANCE OF BRIDGES; SNOW REMOVAL; HIGHWAY PLANNING SURVEY FUND MATCHING.
MARYLAND	5	GASOLINE TAX DIVISION, STATE COMPTROLLER GASOLINE TAX FUND STATE ROADS COMMISSION	AMOUNT REQUIRED REMAINDER 50 PERCENT	COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX DISTRIBUTED FOR THE PURPOSES GIVEN BELOW: SERVICING OF CHESEBROUGH BAY FERRY SYSTEM. THIS PURPOSE: SERVICING OF STATE ROADS COMMISSION DEBENTURES WITH AT LEAST 1 1/2 MILLS PER GALLON OF THE MOTOR-FUEL TAX ASSURED FOR THIS PURPOSE; SERVICING OF ORADE ELLIMINATION BONDS WITH THE NECESSARY PORTION OF 80 PERCENT OF 1/2 CENT PER GALLON OF THE MOTOR-FUEL TAX ASSURED FOR THIS PURPOSE; SERVICING OF STATE HIGHWAY CONSTRUCTION BONDS; REMAINDER IS USED FOR CONSTRUCTION OR RECONSTRUCTION OF HIGHWAYS. CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF STREETS AND HIGHWAYS OF THE CITY. DEBT SERVICE ON OUTSTANDING BONDS ISSUED FOR CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE OF ROADS AND STREETS. THE REMAINDER TO BE USED FOR CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE OF ROADS OR STREETS OR FOR DEBT SERVICE ON BONDS REPLEATED LAWFULLY ISSUED FOR SUCH CONSTRUCTION, RECONSTRUCTION, OR MAINTENANCE.	IN ADDITION TO THE MOTOR-FUEL TAX, THE HIGHWAY FUND RECEIVES THE MOTOR-VEHICLE LICENSE AND 90 PERCENT OF MOTOR-CARRIER TAX COLLECTIONS LESS \$100,000 FOR EXPENSES OF THE HIGHWAY PATROL, LESS DESIGNATED ALLOCATIONS, AND THE EXCESS FROM THE REVENUE ADMINISTRATION FEE FUND.  APPORTIONMENT TO COUNTIES: 40 PERCENT EQUALLY AND 60 PERCENT ON BASIS OF RELATIVE ASSESSED VALUATIONS OF PREVIOUS YEARS; NOT LESS THAN 50 PERCENT TO BE USED ON TOWNSHIP ROADS. THIS FUND RECEIVES QUARTERLY ALLOCATIONS. COUNTIES ALLOCATE \$50 PER MILE ANNUALLY FOR MAINTENANCE OF CONNECTING LINKS OF THE COUNTY HIGHWAY SYSTEM THROUGH CITIES OF THE 1st AND 2nd CLASSES.  IN LIEU OF ALLOCATION, STATE HIGHWAY COMMISSION MAY MAINTAIN SUCH STREETS IN 3RD CLASS CITIES.  FUNDS TRANSFERRED QUARTERLY TO COUNTIES AND CITIES BY STATE TREASURER. DISTRIBUTED IN THE PROPORTION THAT THE SECONDARY ROAD MILEAGE IN EACH COUNTY BEARS TO THE TOTAL SECONDARY ROAD MILEAGE OF THE STATE. DISTRIBUTED IN THE PROPORTION THAT THE POPULATION OF EACH CITY BEARS TO TOTAL POPULATION OF ALL CITIES IN THE STATE.



# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-106 (SHEET 5 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1960

STATE	TAX RATE PER \$100	NATURE OF FUND IN AGENCY	AMOUNT OR PROPORTION	SUBJECTS OF EXPENDITURE	REMARKS
MASSACHUSETTS	3	HIGHWAY FUND, DIVISION OF HIGHWAYS, DEPARTMENT OF CORPORATIONS AND TAXATION  REGISTRY OF MOTOR VEHICLES STATE POLICE SALARIES AND EXPENSES INSURANCE DEPARTMENT STATE TREASURER CONSTRUCTION OF TOWN AND COUNTY HIGHWAYS  REPAIR AND IMPROVEMENT OF PUBLIC WAYS DIVISION OF HIGHWAYS METROPOLITAN DISTRICT COMMISSION VARIOUS APPROPRIATION ACCOUNTS	ALL  APPROPRIATION AMOUNT REQUIRED APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION  APPROPRIATION APPROPRIATION THE RESIDUE	COLLECTION AND ADMINISTRATION OF TAX. EXPENSES OF TAX-VEHICLE REGISTRY. SUPPORT OF STATE HIGHWAY POLICE EXPENSES OF MOTOR-VEHICLE LIABILITY INSURANCE DIVISION. INTEREST AND PRINCIPAL ON HIGHWAY DEBT. CONSTRUCTION AND MAINTENANCE OF ROADS NOT ON STATE HIGHWAY SYSTEM.  IMPROVEMENT AND MAINTENANCE OF ROADS NOT ON STATE HIGHWAY SYSTEM. LOCALITIES RECEIVING OTHER HIGHWAY-USED REVENUES. FUNDS ARE DISTRIBUTED AMONG THE COUNTIES FOR THE FOLLOWING PURPOSES: CONSTRUCTION AND MAINTENANCE OF ROADS IN GREATER BOSTON. CONSTRUCTION, MAINTENANCE AND REPAIR; ADMINISTRATION AND MISCELLANEOUS EXPENSES OF STATE HIGHWAYS.	THE HIGHWAY FUND RECEIVES BOTH MOTOR-FUEL TAX AND MOTOR-VEHICLE REVENUES. THE APPROPRIATIONS NOTED IN THIS TABLE ARE FROM THE COMBINED REVENUES.  MONEY FOR REFUNDS FURNISHED BY STATE TREASURER ON WARRANT.  FUNDS ARE EXPENDED BY THE DIVISION OF HIGHWAYS. COUNTY COMMISSIONERS MAY REQUEST CONSTRUCTION OR IMPROVEMENT OF ROADS ON THE BASIS OF PUBLIC CONVENIENCE AND NECESSITY AND THE REQUEST GRANTED AT THE DISCRETION OF DEPARTMENT OF PUBLIC WORKS, EXPENDED BY DIVISION OF HIGHWAYS.  REFUNDS TO LOCALITIES RECEIVING OTHER HIGHWAY-USED REVENUES ARE PAID UNDER DIRECTION OF METROPOLITAN DISTRICT COMMISSION.
MICHIGAN	1, 3	STATE HIGHWAY FUND SECRETARY OF STATE STATE HIGHWAY DEPARTMENT STATE  COUNTY TREASURERS  COUNTY TREASURERS COUNTY TREASURERS STATE HIGHWAY DEPARTMENT  STATE GENERAL FUND, STATE AERONAUTICS ACCOUNT, STATE BOARD OF AERONAUTICS STATE GENERAL FUND, STATE WATERWAYS COMMISSION ACCOUNT	ALL AMOUNT REQUIRED \$1,000,000 PER YEAR AMOUNT APPROPRIATED  \$2,550,000 PER YEAR  \$4,000,000 PER YEAR \$200,000 PER YEAR RESIDUE OF 3-CENT TAX TAX ON AVIATION USE TAX ON MARINE USE	COLLECTED OUT OF STATE HIGHWAY FUND FOR PURPOSES LISTED BELOW: COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX. MAINTENANCE OF STATE TRUNK LINE, FEDERAL-AID, AND NON-TRUNK LINE HIGHWAYS AND BRIDGES. DEBT SERVICE EXPENSE AND STATE HIGHWAY DEPARTMENT'S CONTRIBUTION TO STATE EMPLOYEES RETIREMENT FUND. (1) RELIEF OF ASSESSMENT DISTRICTS ESTABLISHED UNDER COVERT ACT; (2) DEBT SERVICE ON COUNTIES; (3) REPAIR AND MAINTENANCE OF COUNTY ROADS AND BRIDGES; (6) CITIES AND VILLAGES FOR (A) PAYMENT OF THEIR SHARE OF STATE TRUNK LINE AND FEDERAL-AID MAINTENANCE COSTS; (8) PAYMENT OF CITY OR VILLAGE ROAD DEBT INCURRED ON STATE PROJECTS, (C) OTHER CITY OR VILLAGE ROAD DEBT SERVICE, (D) REFUNDING TO TAXPAYERS OF SPECIAL ASSESSMENTS ON TRUNK LINE PROJECTS, (E) CONSTRUCTION AND MAINTENANCE OF STREETS, ROADS, BRIDGES, ETC.; (7) PERMITTED USE BY COUNTIES OF RESIDUAL AMOUNTS (A) IMPROVEMENT, REPAIR, AND MAINTENANCE OF COUNTY ROADS AND BRIDGES AND PAYMENT OF THE COMPENSATION AND EXPENSES OF THE ROAD COMMISSION, (B) MAINTENANCE OF ADDITIONAL MILEAGE OF TOWNSHIP ROADS TAKEN OVER UNDER THE MCNITT ACT OF 1931 AND THE WIDENING, IMPROVEMENT, AND CONSTRUCTION OF COUNTY ROADS, (C) MAINTENANCE, IMPROVEMENT, AND ACQUISITION OF COUNTY ROUTE PARKS AND PARAPARKS. REFUNDS ARE DISTRIBUTED TO THE COUNTIES IN THE FOLLOWING MANNER: 7/8 IN PROPORTION TO THE AMOUNTS RECEIVED FROM THE OWNERS OF REGISTERED MOTOR VEHICLES WITHIN THE RESPECTIVE COUNTIES, AND 1/8 OF REMAINING 1/8 TO EACH COUNTY. FUNDS ARE APPROPRIATED TO THE SEVERAL COUNTIES IN DIRECT PROPORTION TO EACH COUNTY'S PERCENTAGE OF THE TOTAL NON-TOWNSHIP HIGHWAY MILEAGE. COUNTY TREASURERS RECEIVE THE TOTAL NON-TOWNSHIP HIGHWAY MILEAGE, MINUS ONE MORE AND THEN ALLOCATE ON BASIS OF EACH MILE OF SNOW-ROAD, ONE-FOURTH IN UPPER PENINSULA AND ONE-FOURTH IN NORTHERN PART OF LOWER PENINSULA. USE DURING SCHEDULED INTERSTATE FLIGHTS IS GIVEN A PARTIAL REFUND FROM THIS ACCOUNT. ANY REFUNDABLE MARINE USE IS PAID FROM THE WATERWAYS COMMISSION ACCOUNT.	FUNDS ARE APPLICABLE TO THE SEVERAL COUNTIES IN DIRECT PROPORTION TO EACH COUNTY'S PERCENTAGE OF THE TOTAL NON-TOWNSHIP HIGHWAY MILEAGE. COUNTY TREASURERS RECEIVE THE TOTAL NON-TOWNSHIP HIGHWAY MILEAGE, MINUS ONE MORE AND THEN ALLOCATE ON BASIS OF EACH MILE OF SNOW-ROAD, ONE-FOURTH IN UPPER PENINSULA AND ONE-FOURTH IN NORTHERN PART OF LOWER PENINSULA. USE DURING SCHEDULED INTERSTATE FLIGHTS IS GIVEN A PARTIAL REFUND FROM THIS ACCOUNT. ANY REFUNDABLE MARINE USE IS PAID FROM THE WATERWAYS COMMISSION ACCOUNT.
MINNESOTA	5	MOTOR-FUEL TAX SUSPENSE ACCOUNT PETROLEUM DIVISION, DEPARTMENT OF TAXATION  TRUNK HIGHWAY FUND, STATE HIGHWAY DEPARTMENT  STATE ROAD AND BRIDGE FUND - DISTRIBUTED TO COUNTIES  HIGHWAY DIVISION IN THE DEPARTMENT OF HIGHWAYS PAID TO COUNTIES FOR STATE-AID ROAD CONSTRUCTION AND MAINTENANCE. CONSTRUCTION AND MAINTENANCE OF COUNTY-AID ROADS AND BRIDGES, AND SERVICE OF COUNTY HIGHWAY DEBT.	AMOUNT REQUIRED  2/3 OF REMAINDER  1/3 OF REMAINDER \$100,000 ANNUALLY  \$1,200,000 ANNUALLY THE RESIDUE	REFUNDS OF MOTOR-FUEL TAX.  CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE TRUNK HIGHWAY SYSTEM, INCLUDING MUNICIPAL EXTENSION, AND SUPPORT OF STATE HIGHWAY PATROL. FOR REDISTRIBUTION AS SHOWN BELOW: REIMBURSEMENT OF TRUCK HIGHWAY FUND FOR THE COST OF MAINTAINING A COUNTY HIGHWAY DIVISION IN THE DEPARTMENT OF HIGHWAYS. PAID TO COUNTIES FOR STATE-AID ROAD CONSTRUCTION AND MAINTENANCE. CONSTRUCTION AND MAINTENANCE OF COUNTY-AID ROADS AND BRIDGES, AND SERVICE OF COUNTY HIGHWAY DEBT.	COLLECTION AND OPERATING EXPENSES OF THE PETROLEUM DIVISION ARE FINANCED BY DIRECT APPROPRIATIONS FROM THE STATE GENERAL FUND. INSPECTION FEES, LICENSES, FINES, AND PENALTIES ARE CREDITED TO THE STATE GENERAL FUND. THIS FUND ALSO RECEIVES A PORTION OF MOTOR-VEHICLE REVENUES.  FUNDS DISTRIBUTED IN THE FOLLOWING MANNER: EACH COUNTY RECEIVES NOT LESS THAN 3/4 OF ONE PERCENT AND NOT MORE THAN 3 PERCENT, DEPENDING ON THE MILEAGE OF COUNTY ROAD AND BRIDGE BONDS ISSUED IN THAT COUNTY, OF THE NET REVENUE OF THE COUNTY. 2% PERCENT OF THE FUNDS APPROPRIATED MAY BE USED FOR PAYMENT OF INTEREST ON PRINCIPAL ON COUNTY ROAD AND BRIDGE BONDS AND OF BONDS ISSUED TO MATCH FEDERAL-AID MONIES. COUNTY MAY ISSUE ROAD AND BRIDGE WARRANTS, PAYABLE WITHIN 10 YEARS AND OUT OF GASOLINE TAX REVENUE, WHEREIN THE ASSESSED VALUATION OF REAL PROPERTY FOR TAX PURPOSES DOES NOT EXCEED \$2,500,000. COUNTIES MAY APPROPRIATE 50 PERCENT TO TOWNSHIPS FOR ROAD PURPOSES AND MAY UNDER SPECIAL CONDITIONS PAY DEBT SERVICE ON MUNICIPAL BRIDGE CONSTRUCTION BONDS. REFUNDS ON GRADUATED BASIS FOR 50,000 GALLONS AND OVER.
MISSISSIPPI	6	MOTOR VEHICLE CONTROLLER ACCOUNT MOTOR VEHICLE CONTROLLER HIGHWAY BOND SINKING FUND  COUNTY ROAD PROTECTION FUND, COAST COUNTIES HIGHWAY SAFETY PATROL STATE HIGHWAY PATROL COUNTY ROAD FUNDS	AMOUNT REQUIRED 2/12 OF REMAINDER AMOUNT REQUIRED  1-3/4 CENTS PER GALLON TAXED IN THE 3 COUNTIES APPROPRIATION THE RESIDUE 2/12 OF REMAINDER	COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX. FOR EXPENDITURE OR REDISTRIBUTION AS FOLLOWS: DEBT SERVICE ON STATE HIGHWAY BONDS. DEBT SERVICE ON SEA-WALL BONDS; SEA-WALL CONSTRUCTION AND MAINTENANCE (AS ROAD PROTECTION MEASURE IN COAST COUNTIES). OPERATION COSTS. SERVICE OF COUNTY ROAD AND ROAD DISTRICT OBLIGATIONS; CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES IN COUNTIES.	THIS ALLOCATION HAS PRIORITY OVER ALL OTHERS, BUT IS DEDUCTED FROM THE 7/12 STATE SHARE. RETURNED TO HAWCOCK, HARRISON, AND JACKSON COUNTIES.  THESE FUNDS ALSO RECEIVE OTHER HIGHWAY-USED REVENUES. FUNDS ARE DISTRIBUTED AMONG THE COUNTIES FOR THE FOLLOWING PURPOSES: ONE-THIRD ON POPULATION, ONE-THIRD ON AREA, AND ONE-THIRD ON RAILROAD.
MISSOURI	2	STATE HIGHWAY DEPARTMENT FUND  FUEL TAX UNIT, DEPARTMENT OF REVENUE STATE HIGHWAY PATROL ROAD BOND INTEREST AND SINKING FUND SPECIFIC ADMINISTRATIVE EXPENSES  STATE ROAD FUND, AND DIRECT EXPENDITURES	ALL  APPROPRIATION APPROPRIATION APPROPRIATION THE RESIDUE	ALLOCATED OR PAID OUT OF THIS FUND FOR PURPOSES INDICATED BELOW: COLLECTION, ADMINISTRATION, AND REFUND OF MOTOR-FUEL TAX. DEBT SERVICE ON STATE HIGHWAY BONDS. DEBT SERVICE ON SEA-WALL BONDS; SEA-WALL CONSTRUCTION AND MAINTENANCE (AS ROAD PROTECTION MEASURE IN COAST COUNTIES). OPERATION COSTS. SERVICE OF COUNTY ROAD AND ROAD DISTRICT OBLIGATIONS; CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES IN COUNTIES.	THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES, AND OTHER REVENUES.  THESE FUNDS ALSO RECEIVE OTHER HIGHWAY-USED REVENUES. FUNDS ARE DISTRIBUTED AMONG THE COUNTIES FOR THE FOLLOWING PURPOSES: ONE-THIRD ON POPULATION, ONE-THIRD ON AREA, AND ONE-THIRD ON RAILROAD.



DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS  <b>PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS</b> COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES					
STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
MONTANA	0	GASOLINE LICENSE CHARGES FUND STATE HIGHWAY FUND STATE BOARD OF EQUALIZATION STATE HIGHWAY TREASURY DEBTURE REDEMPTION FUND STATE HIGHWAY DEPARTMENT STATE AVIATION FUND	AMOUNT REQUIRED REMAINDER APPROPRIATION AMOUNT REQUIRED THE RESIDUE 1 CENT OF TAX ON AVIATION GASOLINE	REFUNDS OF MOTOR-FUEL TAX. FOR EXPENDITURE OR REDEMPTION AS FOLLOWS: COLLECTION AND ADMINISTRATION OF TAX. DEBT SERVICE ON STATE HIGHWAY OBLIGATIONS. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF FEDERAL-AID AND OTHER ROADS AUTHORIZED BY LAW. REGULATION OF AERONAUTICS AND OTHER MATTERS PERTAINING TO AIRCRAFT.	25 PERCENT ALLOTTED. AMOUNT NOT USED IS PAID TO STATE HIGHWAY FUND AT END OF FISCAL YEAR. NET RECEIPTS GO TO STATE HIGHWAY FUND, FROM WHICH COLLECTION AND MISCELLANEOUS EXPENSES ARE PAID.  THE REMAINING 5 CENTS OF THE TAX COLLECTED ON AVIATION GASOLINE IS REFUNDED.
NEBRASKA	2/5	GASOLINE TAX FUND DIVISION OF MOTOR FUEL, DEPARTMENT OF AGRICULTURE AGRICULTURE REFUND FUND COUNTY TREASURERS COUNTIES CITIES	ALL AMOUNT REQUIRED AMOUNT REQUIRED 16-2/3 PERCENT OF REMAINDER 25 PERCENT OF REMAINDER 22-1/2 PERCENT 2-1/2 PERCENT	EXPORTS, FEDERAL REFUNDS, ERRORS AND LOSSES PAID OUT OF THIS FUND. THE REMAINDER IS DISTRIBUTED AS SHOWN BELOW. TO HELP PAY COST OF ADMINISTERING AND ENFORCING MOTOR-FUEL TAX LAWS TO PAY REFUNDS FOR PURPOSES OTHER THAN SHOWN BELOW. REFUNDES TO PERSONS PURCHASING GASOLINE FOR AGRICULTURAL PURPOSES. RURAL FREE DELIVERY AND STAR ROUTES.  ROAD IMPROVEMENT OTHER THAN IN INCORPORATED PLACES, AND DEBT SERVICE. STREET IMPROVEMENTS.  FOR CONSTRUCTION, MAINTENANCE, ADMINISTRATION, AND HIGHWAY PLANNING; TO CONSTRUCT AND MAINTAIN CITY STREETS ON STATE SYSTEM IN PLACES UNDER 2,500 POPULATION.	COLLECTION EXPENSE PAID OUT OF INSPECTION FEES, FUEL CARRIER PERMIT FEES, AND OTHER MISCELLANEOUS FEES. AMOUNT NOT EXCEED ONE HALF OF ONE PERCENT OF THE TOTAL GASOLINE TAX COLLECTED.  DISTRIBUTED TO COUNTIES ON BASIS OF POPULATION OTHER THAN IN INCORPORATED AREAS AND ON THE BASIS OF THEIR MOTOR-VEHICLE REGISTRATIONS. DISTRIBUTED TO COUNTIES IN THE PROPORTION THAT EACH COUNTY'S NON-FARM POPULATION BEARS TO THE TOTAL NON-FARM POPULATION OF THE STATE. EACH COUNTY DISTRIBUTES THE AMOUNT RECEIVED TO INCORPORATED PLACES ACCORDING TO POPULATION, AS MUCH AS THE MAJORITY OF THE INCORPORATED PLACES DESIRE. PERCENT FUND FOR ALLOCATION TO CITIES AND VILLAGES WITHIN THE RESPECTIVE COUNTIES.
NEVADA	1/1-1/2	HIGHWAY CASH FUND, DEPARTMENT OF POUNDS AND IRRIGATION AVIATION FUND, DEPARTMENT OF AERONAUTICS STATE HIGHWAY FUND STATE TAX COMMISSION STATE HIGHWAY DEPARTMENT	58-1/3 PERCENT OF REMAINDER 5 CENTS ON AVIATION USE ALL AMOUNT REQUIRED THE RESIDUE	FOR CONSTRUCTION, MAINTENANCE, ADMINISTRATION, AND HIGHWAY PLANNING; TO CONSTRUCT AND MAINTAIN CITY STREETS ON STATE SYSTEM IN PLACES UNDER 2,500 POPULATION.  ALLOTTED OR PAID OUT OF THIS FUND FOR PURPOSES INDICATED BELOW: COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF THE DESIGNATED STATE HIGHWAY SYSTEM AND FEDERAL-AID SECONDARY ROADS.	INTRASTATE USE IS ELIGIBLE FOR REFUND OF 2-1/2 CENTS OF THE 5-CENT TAX.  THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES, AND APPROPRIATIONS ARE MADE FROM COMBINED REVENUES. ADMINISTRATIVE EXPENSE IS LIMITED TO 5 PERCENT OF GROSS TAX COLLECTIONS.
NEW HAMPSHIRE	4	STATE TREASURER GENERAL HIGHWAY FUND HIGHWAY SINKING FUND AVIATION FUND	AMOUNT REQUIRED 3 CENTS 1 CENT 1-CENT TAX IN AVIATION GASOLINE	REFUNDS OF TAX. STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION; STATE POLICE; TO TOWNS FOR WORK ON LOCAL ROADS AND STREETS; CONSTRUCTION AND MAINTENANCE OF FOREST ROADS AND STATE RESEMPERATION ROADS; SEA-WALL CONSTRUCTION FOR HIGHWAY PROTECTION; AND MAINTENANCE OF HAMPTON PARKING AREA.  DEBT SERVICE ON PUNNENT HIGHWAY BONDS AND FLOOD REPLACEMENT BONDS. AIR NAVIGATION FACILITIES AND DEBT REPAYMENT.	COLLECTION EXPENSES ARE PAID FROM MOTOR-VEHICLE REVENUES. 3-CENT TAX AND NET RECEIPTS OF MOTOR VEHICLE DEPARTMENT MAKE UP THE HIGHWAY FUND. ANNUAL ALLOCATION OF \$130,000 TO STATE POLICE. STATE POLICE FINES, EXCEPT FOR FINEES AND COSTS OF COURTS, ARE PLACED IN THE HIGHWAY FUND. TOWN-ROAD AID AND STATE-AID HIGHWAY IS SPENT UNDER DIRECTION OF STATE HIGHWAY DEPARTMENT. AID ON CLASS II HIGHWAYS IS ON A SLIDING SCALE BASED ON ASSESSED VALUATION OF CITIES OR TOWNS. DETAILS OF THIS ALLOCATION AND OF AID ON CLASS V HIGHWAYS ARE 100 VOLUMINOS FOR PRESENTATION HERE.  50 PERCENT FOR AIR NAVIGATION FACILITIES, 50 PERCENT FOR REPAYMENT OF BONDS ISSUED FOR AIRPORT CONSTRUCTION.
NEW JERSEY	3	STATE TREASURER GENERAL STATE FUND	AMOUNT REQUIRED REMAINDER	REFUNDS OF TAX. SUBJECT TO APPROPRIATION FOR HIGHWAY OR OTHER PURPOSES.	NET REVENUES FROM MOTOR-FUEL TAX GO INTO THE GENERAL STATE FUND, TOGETHER WITH REVENUES FROM MANY OTHER SOURCES, AND LOSE THEIR IDENTITY. APPROPRIATIONS FOR HIGHWAY PURPOSES ARE MADE FROM THE GENERAL STATE FUND AND MAY BE CONSIDERED AS DERIVED FROM MOTOR-FUEL TAX AND OTHER HIGHWAY-USER REVENUES INsofar AS HIGHWAY APPROPRIATIONS DO NOT EXCEED SUCH REVENUES.
NEW MEXICO	7	GASOLINE TAX SUSPENSE FUND, GASOLINE TAX DIVISION OF BUREAU OF REVENUE INTEREST AND SINKING FUND, STATE HIGHWAY DEBTURES STATE ROAD FUND, STATE HIGHWAY DEPARTMENT	ALL 2 CENTS THE RESIDUE	COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX, INCLUDING GASOLINE TAX COLLECTION EXPENSES OF DEPARTMENT OF COURTESY AND INFORMATION. REMAINDER APPORTIONED TO DEBT SERVICE ON STATE HIGHWAY DEBTURES AND EXPENSE OF PAYING THE OBLIGATIONS. STATE HIGHWAY CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION, INCLUDING STATE HIGHWAYS THROUGH INCORPORATED PLACES.	GASOLINE TAX DIVISION EXPENSES LIMITED TO 3 PERCENT OF COLLECTIONS, AFTER REFUNDING DEPARTMENT OF COURTESY AND INFORMATION LIMITED TO 3 PERCENT OF TOTAL COLLECTIONS MADE BY THEM. DISTRIBUTED TO THE GASOLINE TAX HIGHWAY DEBTURE BONDS INTEREST AND PRINCIPAL SINKING FUND. LOW LIMITS EXPENDED TO STATE HIGHWAYS. MONTHLY ALLOTMENTS ARE MADE TO THIS FUND TO COLLECT TAX SUSPENSE FUND. ROAD FUND ALSO RECEIVES OTHER HIGHWAY-USER REVENUES.
NEW YORK	4	MISCELLANEOUS TAX BUREAU, DEPARTMENT OF TAXATION STATE GENERAL FUND DEPARTMENT OF PUBLIC WORKS COUNTIES (OUTSIDE NEW YORK CITY)	AMOUNT REQUIRED REMAINDER 37-5 PERCENT 10 PERCENT	REFUNDS OF TAX.  FOR THE CONSTRUCTION, RECONSTRUCTION, MAINTENANCE, AND REPAIR OF HIGHWAYS, BRIDGES, AND CULVERTS UNDER THE DIRECTION OF THE SUPERINTENDENT OF PUBLIC WORKS. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND TOWN HIGHWAYS.	COLLECTION AND ADMINISTRATION EXPENSES ARE PAID BY AN APPROPRIATION FROM THE STATE GENERAL FUND. NET REVENUES FROM MOTOR-FUEL TAX GO INTO THE STATE GENERAL FUND, TOGETHER WITH REVENUES FROM MANY OTHER SOURCES, AND LOSE THEIR IDENTITY. APPROPRIATIONS FOR HIGHWAY PURPOSES ARE MADE FROM THE STATE GENERAL FUND AND MAY BE CONSIDERED AS DERIVED FROM MOTOR-FUEL TAX AND OTHER HIGHWAY-USER REVENUES INsofar AS HIGHWAY APPROPRIATIONS DO NOT EXCEED SUCH REVENUES.  DISTRIBUTED IN PROPORTION TO TOTAL MILEAGE OF PUBLIC HIGHWAYS WITHIN THE COUNTIES.

TABLE 6-105. (SHEET 6 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC WORKS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-106 (SHEET 7 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
NORTH CAROLINA	7	STATE HIGHWAY FUND, STATE TREASURY DEPARTMENT OF REVENUE  UTILITIES COMMISSION HIGHWAY AND PUBLIC WORKS COMMISSION  PROBATION COMMISSION CORRECTION COMMISSION STATE PRESIDENT	ALL  AMOUNT REQUIRED APPROPRIATION  APPROPRIATION  APPROPRIATION APPROPRIATION APPROPRIATION	DISTRIBUTED FOR EXPENDITURE AS FOLLOWS:  REFUNDS OF TAX. COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAX; COLLECTION OF MOTOR-VEHICLE REGISTRATION FEES AND MOTOR-CARRIER TAXES; ADMINISTRATION OF MOTOR VEHICLE LAWS; STATE HIGHWAY PATROL AND SAFETY. BUS INVESTIGATION (REGULATION OF FRANKLISE BUSES AND TRUCKS). BUS INVESTIGATION OF STATE HIGHWAY DEPARTMENT; CONSTRUCTION, MAINTENANCE, AND BETTERMENT OF STATE, COUNTY, AND CITY HIGHWAYS AND SCENIC PARKWAYS.  SALARIES AND EXPENSES OF THIS COMMISSION. SALARIES AND EXPENSES OF THIS COMMISSION. INTEREST AND REDEMPTION OF STATE HIGHWAY BONDS; SINKING FUND INSTALLMENTS, STATE HIGHWAY BONDS.	HIGHWAY FUND RECEIVES ENTIRE MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES AND OTHER REVENUES.  \$2,500,000 ALLOCATED ANNUALLY TO CITIES AND TOWNS AS FOLLOWS: ONE-THIRD ON BASIS OF POPULATION; ONE-THIRD ON BASIS OF STREET MILEAGE ON STATE HIGHWAY SYSTEM; AND ONE-THIRD ON BASIS OF RELATIVE NEEDS AS BETWEEN THE VARIOUS CITIES AND TOWNS AS DETERMINED BY THE STATE HIGHWAY AND PUBLIC WORKS COMMISSION.
NORTH DAKOTA	4	STATE ADDITION - GAS TAX DIVISION GAS TAX REFUNDS FUND  STATE HIGHWAY CONSTRUCTION FUND  STATE HIGHWAY CERTIFICATE RETIREMENT FUND COUNTY HIGHWAY AID FUND	APPROPRIATION 45 TO 50 PERCENT OF GROSS COLLECTIONS 2 CENTS  1 CENT 1 CENT	COLLECTION AND ADMINISTRATION EXPENSE. REFUNDS OF TAX.  STATE HIGHWAY CONSTRUCTION AND MAINTENANCE.  INTEREST AND RETIREMENT OF STATE HIGHWAY REVENUE ANTICIPATION CERTIFICATES. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND CITY STREETS LEADING UP TO AND CONNECTING FEDERAL-AID AND STATE HIGHWAYS.	COLLECTS ALL MOTOR-FUEL TAXES AND ISSUE WARRANTS FOR REFUNDS.  THIS FUND ALSO RECEIVES MOTOR-VEHICLE REVENUES. USE-FUEL TAX DISTRIBUTED AS FOLLOWS: 3 CENTS TO STATE HIGHWAY CONSTRUCTION FUND; 1 CENT TO COUNTY AID HIGHWAY FUND. STATE AID 1-CENT TAX. THIS FUND ALSO RECEIVES MOTOR-VEHICLE REVENUES. APPORTIONED TO COUNTIES IN THE PROPORTION THAT THE NUMBER OF MOTOR VEHICLES REGISTERED IN EACH COUNTY BEARS TO THE TOTAL MOTOR VEHICLES REGISTERED IN ALL COUNTIES OF THE STATE THE PRECEDING CALENDAR YEAR.
OHIO	4	ROTARY FUNDS, GASOLINE DIVISION HIGHWAY CONSTRUCTION FUNDS, DEPARTMENT OF HIGHWAYS  MAINTENANCE AND REPAIR FUND, DEPARTMENT OF HIGHWAYS COUNTIES  COUNTIES (TO BE PAID TO TOWNSHIPS)  MUNICIPALITIES	AMOUNT REQUIRED 33-3/4 PERCENT  22-1/2 PERCENT 16-1/4 PERCENT  8-3/4 PERCENT 18-3/4 PERCENT	ADMINISTRATION EXPENSE AND REFUNDS OF MOTOR-VEHICLE FUEL TAX. CONSTRUCTION OF STATE HIGHWAYS, INCLUDING GRADE CROSSING ELIMINATION.  MAINTENANCE OF STATE HIGHWAYS. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS.  CONSTRUCTION AND MAINTENANCE OF TOWNSHIP ROADS.  CONSTRUCTION AND MAINTENANCE OF CITY STREETS, STREET CLEANING AND TRAFFIC LIGHTS.	SUFFICIENT AMOUNTS ARE PLACED IN EACH OF TWO ROTARY FUNDS TO MAINTAIN THEM AT \$125,000 COMBINED. DIRECTOR OF HIGHWAYS MAY EXPEND FUNDS ON URBAN EXTENSIONS OF STATE HIGHWAYS; 45 PERCENT OF THESE FUNDS TO BE USED IN COUNTIES ON THE BASIS OF PRECEDING YEAR'S REGISTRATION 55 PERCENT TO BE APPLIED TO COUNTIES ON AN EQUITABLE BASIS. 12-1/2 PERCENT FROM MAINTENANCE AND 3-3/4 PERCENT FROM CONSTRUCTION FUNDS (25 PERCENT OF FIRST 2 CENTS AND 1-1/2 PERCENT OF SECOND 2 CENTS); DISTRIBUTED TO COUNTIES IN EQUAL PORTIONS. FROM CONSTRUCTION FUNDS (17-1/2 PERCENT OF SECOND 2 CENTS). DISTRIBUTED TO TOWNSHIPS IN EQUAL PORTIONS. COUNTY MAY EXPEND FUNDS AT OPTION OF TOWNSHIP. COUNTY ENGINEER MUST APPROVE PLANS AND SPECIFICATIONS. 15 PERCENT FROM MAINTENANCE, 3-3/4 PERCENT FROM CONSTRUCTION FUNDS (30 PERCENT OF FIRST 2 CENTS AND 7-1/2 PERCENT OF SECOND 2 CENTS). IN CITIES ON STATE HIGHWAY SYSTEM 1/6 OF ALLOTMENT SHALL BE SPENT ON URBAN EXTENSIONS THEREOF. ALLOTTED ON THE BASIS OF THE NUMBER OF VEHICLES REGISTERED IN THE PRECEDING YEAR.
OKLAHOMA	6.5	STATE TAX COMMISSION FUND STATE HIGHWAY CONSTRUCTION AND MAINTENANCE FUND  INCORPORATED CITIES AND TOWNS  COUNTY HIGHWAY FUNDS  STATE HIGHWAY CONSTRUCTION AND MAINTENANCE FUND COUNTY HIGHWAY FUNDS  COUNTY SPECIAL FUNDS	4 CENTS 3 PERCENT 70 PERCENT  5 PERCENT  22 PERCENT  2-1/2 CENTS 1 CENT 1/2 CENT 1 CENT	COLLECTION AND ADMINISTRATION OF TAX. CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS.  CONSTRUCTION AND MAINTENANCE OF STREETS AND ALLEYS.  CONSTRUCTION AND MAINTENANCE OF COUNTY OR TOWNSHIP HIGHWAYS AND GERT SERVICE ON COUNTY HIGHWAY BONDS. IN COUNTIES HAVING 300 OR MORE PERSONS ELIGIBLE FOR RELIEF EMPLOYMENT, 50% OF ALLOTMENT TO BE USED TO PARTICIPATE IN OR SPONSOR FEDERAL ROAD PROJECTS. THIS PROVISION IS CONTINGENT ON CONTINUANCE OF PROJECTS.  FOR FARM-TO-MARKET ROADS. CONSTRUCTION AND MAINTENANCE OF COUNTY AND TOWNSHIP HIGHWAYS AND PERMANENT BRIDGES ON MAIL ROUTES AND SCHOOL DISTRICT BUS ROUTES. CONSTRUCTION OF BRIDGES AND CULVERTS ON SCHOOL BUS AND MAIL ROUTES AND RESURFACING THESE ROUTES.	(SPECIAL USE-FUEL TAX DISTRIBUTED AS FOLLOWS: 3 PERCENT TO STATE TAX COMMISSION FUND; 72.75 PERCENT TO STATE HIGHWAY CONSTRUCTION AND MAINTENANCE FUND; 24.25 PERCENT TO COUNTIES; SUBJECT TO SAME GENERAL PROVISIONS AS REGULAR TAX.) THESE FUNDS ARE DISTRIBUTED TO CITIES AND TOWNS IN THE PROPORTION WHICH THE POPULATION, AS SHOWN BY THE LAST FEDERAL CENSUS, BEARS TO THE TOTAL POPULATION OF ALL THE INCORPORATED CITIES AND TOWNS IN THE STATE. DISTRIBUTION IS AS FOLLOWS: FORTY (40%) PERCENT OF SUCH SUM SHALL BE DISTRIB- UTED TO CITIES AND TOWNS IN THE PROPORTION WHICH THE POPULATION BEARS TO THE TOTAL POPULATION OF ALL THE INCORPORATED CITIES AND TOWNS IN THE STATE. THE REMAINDER SHALL BE DISTRIBUTED TO THE ENTIRE STATE ROAD MILEAGE AS SETTLED BY THE STATE HIGHWAY COMMISSION. SIXTY (60%) PERCENT OF SUCH SUM SHALL BE DISTRIBUTED TO THE VARIOUS COUNTIES ON THE BASIS WHICH THE POPULATION AND AREA OF EACH COUNTY BEARS TO THE TOTAL POPULATION AND AREA OF THE STATE.  APPORTIONED IN THE SAME MANNER AS COUNTY HIGHWAY FUNDS LISTED ABOVE.  EARNINGS FOR DISTRIBUTION TO COUNTIES ON FOLLOWING BASIS: ONE-THIRD (1/3) ON AREA; ONE-THIRD (1/3) ON RURAL POPULATION (DEFINED AS INCLUDING THE POPULATION OF ALL MUNICIPALITIES WITH A POPULATION OF LESS THAN 5,000 ACCORDING TO THE LAST FEDERAL CENSUS); ONE-THIRD (1/3) ON COUNTY ROAD MILEAGE, AS SETTLED BY THE STATE HIGHWAY COMMISSION. THE REMAINDER SHALL BE DISTRIBUTED EQUALLY TO THE ENTIRE AREA, RURAL POPULATION AND ROAD MILEAGE OF THE STATE.  REFUNDS ARE DEPOSITED IN STATE GENERAL FUND, FROM WHICH EXPENSES AND REFUNDS ARE PAID. HIGHWAY FUND RECEIVES MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES AND OTHER REVENUES. INDICATED ALLOCATIONS ARE FROM COMBINED REVENUES. 15 PERCENT OF ALL MONEY CREDITED TO STATE HIGHWAY FUND. ALLOCATIONS TO COUNTIES BASED ON THE RATIO AS COUNTY MOTOR-VEHICLE REGISTRATIONS AND TOTAL STATE REGISTRATIONS. 10 PERCENT OF ALL MONEY CREDITED TO STATE HIGHWAY FUND. ALLOCATIONS MADE TO CITIES ON BASIS OF POPULATION.
OREGON	6	SECRETARY OF STATE (COLLECTION AGENCY)  STATE HIGHWAY FUND COUNTIES  CITIES  DEPARTMENT OF STATE POLICE STATE HIGHWAY COMMISSION  AERONAUTICS FUND	AMOUNT REQUIRED REMAINDER 15 PERCENT  10 PERCENT  APPROPRIATION AMOUNT REQUIRED AMOUNT REQUIRED  RESIDUE  1 CENT OF TAX ON AVIATION FUEL	COLLECTION, ADMINISTRATION, AND REFUNDS OF TAX.  FOR VARIOUS PURPOSES GIVEN BELOW: DEBT SERVICE ON COUNTY ROAD OBLIGATIONS; PREPARATION OF ROADBEDS, BRIDGES, ETC., FOR CONSTRUCTION OF STATE HIGHWAYS; GENERAL ROAD IMPROVEMENT.  CONNECTING LINKS BETWEEN STATE HIGHWAYS. STATE HIGHWAY POLICE PATROL. INTEREST AND REDEMPTION, STATE HIGHWAY BONDS. INTEREST AND REDEMPTION, SALMON RIVER-GRAND RONDE HIGHWAY IMPROVEMENT DISTRICT BONDS. CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAYS AND ADMINISTRATION OF STATE HIGHWAY COMMISSION; COOPERATION IN CONSTRUCTION OF FEDERAL FOREST HIGHWAYS AND THE ESTABLISHMENT AND MAINTENANCE OF STATE FARMS. REPAIR AND MAINTENANCE OF CITY STREETS FORMING LINKS TO STATE PRIMARY OR SECONDARY ROAD SYSTEMS. ADVANCEMENT OF AVIATION.	FIVE-CENT REFUND MADE ON AVIATION FUEL.

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE Q-106 (SHEET 8 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE FOR PURPOSES GIVEN BELOW:	REMARKS
PENNSYLVANIA	5	MOTOR LICENSE FUND  TREASURY DEPARTMENT BOARD OF FINANCE AND REVENUE  STATE EMPLOYEES' RETIREMENT BOARD DEPARTMENT OF REVENUE  DEPARTMENT OF HIGHWAYS	3-1/2 CENTS  APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION	FOR PURPOSES GIVEN BELOW:  AGRICULTURAL REFUND AND REFUND OF OVERPAYMENTS OF MOTOR-FUEL TAX, MOTOR-LICENSE FEES, AND HIGHWAY CONSTRUCTION AND MAINTENANCE CONTRIBUTIONS. INTEREST AND REDEMPTION OF STATE ROAD BONDS AND COMPENSATION OF LOAN AND TRANSFER AGENT FOR STATE ROAD BONDS. RETIREMENT BENEFITS FOR EMPLOYEES. COLLECTING MOTOR-LICENSE FEES AND FINES AND LIQUID FUELS TAX; ACCIDENT PREVENTION AND SPECIAL SAFETY CAMPAIGNS. CONSTRUCTION, RECONSTRUCTION, AND MAINTENANCE OF STATE HIGHWAYS, RURAL (SECONDARY) HIGHWAYS, STATE HIGHWAYS IN CITIES, AND IN BOROUGH, TOWNSHIP ROADS, BOROUGH AND CITY STREETS. SPECIAL RECONSTRUCTION OF BANKRUPTS, MAINTENANCE OF DETOURS, PARK, FOREST, AND TOLL ROADS, MAINTENANCE OF INTERSTATE BRIDGES, ACQUISITION AND OPERATION OF TOLL BRIDGES, ETC. WORKMEN'S COMPENSATION INSURANCE, GENERAL ADMINISTRATION, ADVERTISING AND ENGINEERING AND INSPECTION, RIGHT-OF-WAY, PLANT EQUIPMENT, MISCELLANEOUS, FLOOR REPAIR OF STATE ROADS AND BRIDGES.  COST INCURRED AS PURCHASING AGENT FOR DEPARTMENT OF HIGHWAYS. SALARIES AND EXPENSES FOR HIGHWAY PATROL. AIRPORT FACILITY IMPROVEMENTS. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND INTEREST ON COUNTY ROAD BONDS, AND COUNTY-PAID FOR TOWNSHIP ROADS, BOROUGH AND CITY STREETS.	THIS IS A COMMON FUND WHICH RECEIVES MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES. APPROPRIATIONS ARE MADE BIENNIALY FOR BOTH SPECIFIC AND CONTINUING PURPOSES.  FUNDS FOR TOWNSHIP ROADS, BOROUGH AND CITY STREETS ARE TRANSFERRED TO DEPARTMENT OF HIGHWAYS FOR ALLOCATION TO LOCAL POLITICAL SUBDIVISIONS. 1950-51 PROVISIONS: MILLAGE FUND FOR TOWNSHIP ROADS, BOROUGH AND CITY STREETS, \$1,000,000; MILLAGE FUND FOR TOWNSHIP ROADS, BOROUGH AND CITY STREETS, \$1,000,000; MILLAGE FUND FOR TOWNSHIP ROADS, BOROUGH AND CITY STREETS, \$1,000,000. TO THE TOTAL MILEAGE OF TOWNSHIP ROADS IN ALL SECOND CLASS TOWNSHIPS, TO MILLION DOLLARS TO CITIES OF THE FIRST CLASS, CITIES OF THE SECOND CLASS, CITIES OF THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGH AND INCORPORATED TOWNS AND STREETS NOT MAINTAINED BY THE DEPARTMENT OF HIGHWAYS BEARS TO THE TOTAL MILEAGE OF SUCH ROADS AND STREETS IN ALL OF SAID UNITS IN THE COMMONWEALTH AS OF JANUARY FIRST OF THE YEAR IN WHICH AN ALLOCATION IS MADE.
RHODE ISLAND	4	DEPARTMENT OF FINANCE STATE GENERAL FUND  DEPARTMENT OF FINANCE PENNSYLVANIA STATE POLICE DEPARTMENT OF COMMERCE LIQUID FUELS TAX FUND FOR COUNTIES	AMOUNT REQUIRED REMINDER  APPROPRIATION APPROPRIATION APPROPRIATION 1/2 CENT	REFUND OF TAX. SUBJECT TO APPROPRIATION FOR HIGHWAY OR OTHER PURPOSES.  CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS; SURFACING OF ROADS AND STREETS IN STATE INSTITUTIONS; INTEREST AND REDEMPTION, STATE HIGHWAY CERTIFICATES AND COUNTY HIGHWAY REIMBURSEMENT OBLIGATIONS. HIGHWAY POLICE FUNCTIONS. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. SUBJECT TO GENERAL USE.	APPROPRIATION EQUALS 1-1/2 CENTS OF TAX PAID ON ALL AVIATION FUEL, DISTRIBUTED TO COUNTIES IN PROPORTION TO COLLECTIONS IN THE COUNTIES IN PRIOR YEARS.  NET REVENUES FROM MOTOR-FUEL TAX GO INTO THE STATE GENERAL FUND, TOGETHER WITH REVENUES FROM OTHER SOURCES, AND LOSE THEIR IDENTITY. APPROPRIATIONS FOR HIGH- WAY PURPOSES ARE MADE FROM THE STATE GENERAL FUND AND MAY BE CONSIDERED AS DERIVED FROM MOTOR-FUEL TAX AND OTHER HIGHWAY-USER REVENUES INsofar AS HIGHWAY APPROPRIATIONS DO NOT EXCEED SUCH REVENUES.
SOUTH CAROLINA	6	STATE TAX COMMISSION  STATE HIGHWAY FUND, STATE HIGHWAY DEPARTMENT  COUNTIES  STATE GENERAL FUND	AMOUNT REQUIRED 5/6 OF REMINDER  1/6 OF REMINDER 6-CENT TAX ON AVIATION GASOLINE  ALL AMOUNT REQUIRED APPROPRIATION 7/8 OF REMINDER 1/8 OF REMINDER 4-CENT TAX ON AVIATION GASOLINE	REFUND OF TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS; SURFACING OF ROADS AND STREETS IN STATE INSTITUTIONS; INTEREST AND REDEMPTION, STATE HIGHWAY CERTIFICATES AND COUNTY HIGHWAY REIMBURSEMENT OBLIGATIONS. HIGHWAY POLICE FUNCTIONS. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. SUBJECT TO GENERAL USE.  DISTRIBUTED FOR PURPOSES SHOWN BELOW: REFUND OF TAX. COLLECTION AND ADMINISTRATION OF TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS; STATE HIGHWAY POLICE. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. SUPPORT OF THE COMMISSION; MAKING AND MAINTAINING AIRPORTS.  REFUND OF TAX. COLLECTION AND ADMINISTRATION OF TAX. INTEREST AND REDEMPTION, ALL STATE DEBT, AS FOLLOWS: STATE HIGHWAY BONDS AND NOTES, AND CONSOLIDATED BONDS ISSUED TO REFUND THEM; STATE TOLL BRIDGE BONDS, AND CONSOLI- DATED BONDS ISSUED TO REFUND THEM; COUNTY HIGHWAY REIMBURSEMENT OBLIGATIONS; CON- SOLIDATED BONDS ISSUED TO REIMBURSE COUNTIES AND REFUND COUNTY HIGHWAY REIMBURSE- MENT OBLIGATIONS; INTEREST AND REDEMPTION OF STATE HIGHWAY BONDS AND NOTES; CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. STATE TREASURER MAY WITHHOLD ANY PART OF FUNDS TO PAY AMOUNTS OWED BY COUNTY TO STATE OLD AGE ASSISTANCE FUND.	REFUND OF 5 CENTS FOR AGRICULTURAL USE; ALL OTHER REFUNDING ARE OF THE FULL TAX. COLLECTION EXPENSES PAID BY APPROPRIATIONS FROM STATE GENERAL FUND. THIS IS A COMMON FUND WHICH RECEIVES MOTOR-FUEL AND MOTOR-VEHICLE REVENUES, THE COMBINED REVENUES BEING SPENT FOR THE PURPOSES INDICATED.  DISTRIBUTED TO COUNTIES ON THE BASIS OF THE RATIO THEIR MOTOR-VEHICLE REGISTRA- TION FEES BEAR TO THE TOTAL REGISTRATION FEES OF THE STATE. COSTS OF AERONAUTICS COMMISSION ARE PAID BY APPROPRIATION FROM STATE GENERAL FUND.
SOUTH DAKOTA	4	MOTOR FUEL TAX FUND  MOTOR FUEL REFUND ACCOUNT, DEPARTMENT OF FINANCE STATE GENERAL FUND, DEPARTMENT OF FINANCE STATE HIGHWAY FUND, STATE HIGHWAY COMMISSION  COUNTY HIGHWAY AND BRIDGE FUND, COUNTY TREASURERS STATE AERONAUTICS FUND	AMOUNT REQUIRED 1-7/8 PERCENT 5 CENTS AMOUNT REQUIRED  THE RESIDUE 2 CENTS	REFUND OF TAX. COLLECTION AND ADMINISTRATION OF TAX. INTEREST AND REDEMPTION, ALL STATE DEBT, AS FOLLOWS: STATE HIGHWAY BONDS AND NOTES, AND CONSOLIDATED BONDS ISSUED TO REFUND THEM; STATE TOLL BRIDGE BONDS, AND CONSOLI- DATED BONDS ISSUED TO REFUND THEM; COUNTY HIGHWAY REIMBURSEMENT OBLIGATIONS; CON- SOLIDATED BONDS ISSUED TO REIMBURSE COUNTIES AND REFUND COUNTY HIGHWAY REIMBURSE- MENT OBLIGATIONS; INTEREST AND REDEMPTION OF STATE HIGHWAY BONDS AND NOTES; CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. STATE TREASURER MAY WITHHOLD ANY PART OF FUNDS TO PAY AMOUNTS OWED BY COUNTY TO STATE OLD AGE ASSISTANCE FUND.	APPROPRIATION FROM STATE GENERAL FUND, REIMBURSED OUT OF MOTOR-FUEL RECEIPTS. THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES. APPORTIONED MONTHLY TO COUNTIES ON THE BASIS OF ASSESSED VALUATION OF EACH COUNTY. REFUNDING ON GRADUATED BASIS FOR 50,000 DOLLARS OR OVER.
TENNESSEE	7	DEPARTMENT OF FINANCE AND TAXATION  STATE SINKING FUND, BOND ACCOUNT, STATE SINKING FUND BOARD  GENERAL HIGHWAY FUND, DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS COUNTY TRUSTEES, ON 2-CENT GAS TAX FUND OF DEPART- MENT OF HIGHWAYS ARE PUBLIC WORKS	AMOUNT REQUIRED 1-7/8 PERCENT 5 CENTS AMOUNT REQUIRED  THE RESIDUE 2 CENTS	REFUND OF TAX. COLLECTION AND ADMINISTRATION OF TAX. INTEREST AND REDEMPTION, ALL STATE DEBT, AS FOLLOWS: STATE HIGHWAY BONDS AND NOTES, AND CONSOLIDATED BONDS ISSUED TO REFUND THEM; STATE TOLL BRIDGE BONDS, AND CONSOLI- DATED BONDS ISSUED TO REFUND THEM; COUNTY HIGHWAY REIMBURSEMENT OBLIGATIONS; CON- SOLIDATED BONDS ISSUED TO REIMBURSE COUNTIES AND REFUND COUNTY HIGHWAY REIMBURSE- MENT OBLIGATIONS; INTEREST AND REDEMPTION OF STATE HIGHWAY BONDS AND NOTES; CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS. CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS. STATE TREASURER MAY WITHHOLD ANY PART OF FUNDS TO PAY AMOUNTS OWED BY COUNTY TO STATE OLD AGE ASSISTANCE FUND.	2 PERCENT OF 1-CENT STATE SHARE AND 1 PERCENT OF 2-CENT COUNTY SHARE.  ANNUAL INSPECTION FEES ON VOLATILE SUBSTANCES, ANNUAL FRANCHISE TAX, AND ONE HALF ANNUAL MOTOR-VEHICLE REGISTRATION FEES ALSO ALLOTTED AGAINST STATE DEBT.
TEXAS	1/4	HIGHWAY MOTOR FUEL TAX FUND, COMPTROLLER OF PUBLIC ACCOUNTS ENFORCEMENT FUND, COMPTROLLER OF PUBLIC ACCOUNTS  STATE HIGHWAY FUND  COUNTY AND ROAD DISTRICT HIGHWAY FUND, BOARD OF COUNTY AND DISTRICT ROAD INSURETNESS  LATERAL ROAD ACCOUNT, BOARD OF COUNTY AND DISTRICT ROAD INSURETNESS	AMOUNT REQUIRED 1 PERCENT 2 CENTS  1 CENT	REFUND OF TAX. COLLECTION AND ADMINISTRATION OF TAX. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS, WORK ON FEDERAL-AID SECONDARY PROJECTS NOT ON THE STATE HIGHWAY SYSTEM; STATE HIGHWAY POLICE.  STATE'S SHARE OF INTEREST AND REDEMPTION CHARGES ON COUNTY AND ROAD DISTRICT OBLIGATIONS ELIGIBLE FOR REIMBURSEMENT.  SUBJECT TO APPROPRIATION BY COUNTIES FOR FULFILLING PURPOSES: INTEREST AND REDEMPTION CHARGES ON OBLIGATIONS ISSUED PRIOR TO JANUARY 2, 1939, MATURITIES OF WHICH WERE UPON TO ACQUIRE RIGHT-OF-WAY FOR STATE HIGHWAYS; ACQUISITION OF RIGHT-OF-WAY AND CON- STRUCTION AND IMPROVEMENT OF COUNTY LATERAL ROADS; INTEREST AND REDEMPTION CHARGES ON COUNTY LATERAL ROAD BONDS ISSUED PRIOR TO JANUARY 2, 1939; PARTICIPATION IN FEDERAL PROJECTS FOR COUNTY LATERAL ROAD CONSTRUCTION; COOPERATION WITH STATE HIGH- WAY DEPARTMENT AND FEDERAL GOVERNMENT IN CONSTRUCTION OF FARM-TO-MARKET ROADS, AID TO PUBLIC SCHOOLS.	THIS IS A COMMON FUND WHICH RECEIVES MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAX REVENUES. INCLUDED IN FUND IS THE FARM HIGHWAY ACCOUNT TO BE USED FOR THE SALE PURPOSE OF CONSTRUCTING OR IMPROVING FARM-TO-MARKET ROADS. FIRM ORIGIN OF FARM HIGHWAY ACCOUNT, SEE BELOW. REIMBURSEMENT FOR CONTRIBUTIONS BY COUNTIES AND ROAD DISTRICTS FOR CONSTRUCTION OF ROADS NOW ON STATE HIGHWAY SYSTEM. ANY SURPLUS OVER \$2,000,000 IN COUNTY ROAD AND DISTRICT HIGHWAY FUND ON SEPTEMBER 1 OF EACH YEAR IS CREDITED 1/2 TO LATERAL ROAD ACCOUNT, AND 1/2 TO STATE HIGHWAY FUND FARM-HIGHWAY ACCOUNT. THE STATE GENERAL FUND IS CREDITED WITH THE SURPLUS OF EACH COUNTY TOTAL COLLECTIONS 1/10 ON THE BASIS OF THE POPULATION ACCORDING TO THE LAST PRECENSING FEDERAL CENSUS, 1/10 ON THE BASIS OF LATERAL ROAD MILEAGE, 1/10 ON THE BASIS OF THE RATIO OF MILEAGE OF THE LATERAL ROADS IN THE COUNTY TO THE TOTAL MILEAGE OF THE LATERAL ROADS IN THE STATE AS OF JANUARY 1, 1939, AS SHOWN BY THE HIGHWAY PLANNING SURVEY.

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE 11-1\* (SHEET 9 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1949

State	Tax rate cents per gallon	Name of fund or authority	Amount received in 1947	Subjects of expenditure	Remarks
UTAH	5	STATE TAX COMMISSION GENERAL FUND STATE HIGHWAY CONSTRUCTION AND MAINTENANCE RESERVE FUND, STATE ROAD COMMISSION AERONAUTICS FUND, AERONAUTICS COMMISSION, STATE DEPARTMENT OF ENGINEERING	AMOUNT REQUIRED APPROPRIATION 4 CENTS 4-CENT TAX ON AVIATION GASOLINE	COLLECTION AND ADMINISTRATION OF TAX; RENTAL OF OFFICE SPACE IN STATE CAPITAL OCCUPIED BY STATE ROAD COMMISSION, CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS; EXPENSES OF HIGHWAY POLICE; UTAH TRAFFIC SAFETY COUNCIL; PROMOTION, SUPERVISION, AND REGULATION OF AERONAUTICS; CONSTRUCTION AND MAINTENANCE OF AIRPORTS.	BIENNIAL APPROPRIATION OF ABOUT \$145,000 OR AS MUCH THEREOF AS NEEDED. BIENNIAL APPROPRIATION OF ABOUT \$12,000. THIS FUND RECEIVES THE NET PROCEEDS OF USE-FUEL TAX. 75 PERCENT COLLECTED FROM EACH AIRPORT IS RETURNED FOR IMPROVEMENT OF THAT AIRPORT. 25 PERCENT IS USED FOR PROMOTION AND REGULATION OF AERONAUTICS.
VERMONT	2 1/3	HIGHWAY FUND, STATE TREASURY MOTOR VEHICLE DEPARTMENT DEPARTMENT OF PUBLIC SAFETY AERONAUTICS COMMISSION STATE TREASURER DEPARTMENT OF HIGHWAYS	ALL APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION	FOR REDISTRIBUTION AS SHOWN BELOW: EXPENSES OF OPERATING DEPARTMENT, INCLUDING COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAX AND MOTOR-VEHICLE FEES; EXPENSES OF OPERATING DEPARTMENT, INCLUDING ADMINISTRATION OF STATE POLICE AND OTHER STATE INVESTIGATING AGENCIES; EXPENSES OF ADMINISTERING AND ENFORCING STATE LAWS RELATING TO AERONAUTICS, PAYMENT OF PRINCIPAL AND INTEREST ON OUTSTANDING HIGHWAY AND BRIDGE BONDS; SUPERVISION, ENGINEERING, AND OFFICE EXPENSE; CONSTRUCTION AND MAINTENANCE OF STATE HIGHWAY; MATCHING FEDERAL-AID HIGHWAY FUNDS; APPROPRIATION FOR AID TO CITIES AND TOWNS FOR CONSTRUCTION AND MAINTENANCE OF STATE-AID AND TOWN HIGHWAYS; CONSTRUCTION OF FOREST AND PARK ROADS.	THIS IS A COMMON FUND RECEIVING GROSS REVENUES FROM MOTOR-FUEL TAXES AND MOTOR- VEHICLE FEES. APPROPRIATIONS ARE FROM COMBINED REVENUES.  BRIDGE BONDS, ACT 47, 1949, AND MISSISSQUOI BAY BRIDGE BONDS.
VIRGINIA	6	DIVISION OF MOTOR VEHICLES, DEPARTMENT OF FINANCE DIVISION OF AGRICULTURE AND IMMIGRATION DIVISION OF GROUND AND BUILDINGS DEPARTMENT OF LAW DEPARTMENT OF HIGHWAYS COUNTIES NOT UNDER "BIRD ROAD LAW"  STATE PRISON BOARD STATE HIGHWAY MAINTENANCE AND CONSTRUCTION FUND  DIVISION OF MOTOR VEHICLES, DEPARTMENT OF FINANCE DEPARTMENT OF STATE POLICE, DEPARTMENT OF FINANCE DEPARTMENT OF HIGHWAYS  CORPORATION COMMISSION, DIVISION OF AERONAUTICS	AMOUNT REQUIRED APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION APPROPRIATION  APPROPRIATION  APPROPRIATION APPROPRIATION APPROPRIATION  RESIDUE NET TAX ON AVIATION FUEL  APPROPRIATION  APPROPRIATION APPROPRIATION APPROPRIATION  RESIDUE NET TAX ON AVIATION FUEL	REFUNDS OF TAX; INSPECTION AND ANALYSIS OF MOTOR FUEL AND INSPECTION OF MEASURES, OPERATION, HEATING, ETC., OF BUILDINGS OCCUPIED BY THE DEPARTMENT OF HIGHWAYS AND DIVISION OF MOTOR VEHICLES; LEGAL SERVICES PERFORMED FOR DEPARTMENT OF HIGHWAYS; SUPERVISION, ADMINISTRATION, ENGINEERING, CONSTRUCTION, AND MAINTENANCE OF STATE SECONDARY HIGHWAY SYSTEM, FOR CONSTRUCTION AND MAINTENANCE OF COUNTY HIGHWAYS.  WORK AND PER DIEM ALLOWANCES OF STATE CONVICT ROAD FORCE.  ADMINISTRATION OF MOTOR-VEHICLE AND MOTOR-FUEL TAX LAWS; STATE POLICE PATROL; HIGHWAY SAFETY AND POLICE RADIO; MAINTENANCE, CONSTRUCTION, AND RECONSTRUCTION OF STREETS, ROADS, AND BRIDGES IN CITIES AND TOWNS (OVER 3,500 POPULATION). CONSTRUCTION OF STATE HIGHWAYS; MATCHING FEDERAL-AID. PROMOTION OF AVIATION AND CONSTRUCTION AND MAINTENANCE OF AIRPORTS.	FUNDS SPENT ON SECONDARY SYSTEM SHALL NOT BE LESS THAN 30 PERCENT OF ALL FUNDS AVAILABLE FOR PRIMARY AND SECONDARY SYSTEMS. ALL BUT THREE COUNTIES HAVE ELECTED TO PLACE THEIR ROADS UNDER STATE CONTROL; THESE THREE COUNTIES RECEIVE A PERCENTAGE OF 2-1/2 CENTS OF THE MOTOR-FUEL TAX BASED ON A FORMULA COMPILED PRIOR TO 1932 USING AREA, POPULATION, AND THE TOTAL OF ALL STATE TAXES AND LOCAL LEVIES COLLECTED IN A GIVEN YEAR. THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER REVENUES; APPROPRIATIONS FROM FUND ARE MADE FROM COMBINED REVENUES.  PAID TO CITIES AND TOWNS AT THE RATE OF \$4,000 PER MILE OF APPROVED EXTENSIONS OF PRIMARY HIGHWAYS AND \$300 PER MILE OF STREETS HAVING AT LEAST A 40-FOOT RIGHT- OF-WAY AND A 20-FOOT WARD SURFACE.  TAG-AGENT REFUND MADE ON GASOLINE PURCHASED IN THE STATE AND USED IN FLIGHTS OVER THE STATE. FULL REFUNDS ARE MADE ON OUT-OF-STATE USE. THE MOTOR-VEHICLE FUND RECEIVES MOTOR-VEHICLE FEES AND OTHER REVENUES AS WELL AS THE MOTOR-FUEL TAX; DISBURSABLE ONLY UPON APPROPRIATION BY THE LEGISLATURE.  STATE PARK ROADS ARE NOT LEGALLY CLASSIFIED AS STATE HIGHWAYS OR LOCAL ROADS. THREE COUNTIES IN U.S. RECLAMATION SERVICE IRRIGATION AREA, SEPARATE AMOUNT FOR EACH COUNTY.  UNEXPENDED BALANCE AT END OF BIENNIAL TO BE CREDITED TO COUNTIES IN PROPORTION TO DEDUCTIONS MADE HEREIN.
WASHINGTON	6.5	MOTOR VEHICLE FUND  DIRECTOR OF LICENSES STATE TREASURER, AUDITOR AND DIRECTOR OF LICENSES STATE DEPARTMENT OF HIGHWAYS THREE NAMED COUNTIES COUNTY ROAD FUNDS  STATE DIRECTOR OF HIGHWAYS ISLAND COUNTIES  MINE -TO-MARKET ROAD FUND  CITY STREET FUNDS STATE DIRECTOR OF HIGHWAYS INCORPORATED CITIES AND TOWNS STATE DEPARTMENT OF HIGHWAYS  MINE-TO-MARKET ROAD FUND DIRECTOR OF HIGHWAYS	ALL AMOUNT REQUIRED AMOUNT REQUIRED \$225,000 (2 YEARS) \$67,750 (2 YEARS) 11.5 PERCENT OF RE- VENUE OF 5 CENTS OF TAX AND 7.5 CENTS OF TAX AND 3.5 CENTS OF TAX 0.75 PERCENT OF ABOVE AMOUNTS ALL TAX PAID BY SAN JUAN COUNTY AND 50 PERCENT OF TAX PAID BY ISLAND COUNTY \$75,000 (2 YEARS) RESIDUE OF ABOVE AMOUNTS  15 PERCENT OF REMAINDER OF 5 CENTS OF TAX 0.75 PERCENT OF ABOVE AMOUNT RESIDUE OF 15 PERCENT 11.5 PERCENT OF RE- VENUE OF 5 CENTS OF TAX AND 7.5 CENTS OF TAX AND 3.5 CENTS OF TAX \$225,000 (2 YEARS) RESIDUE OF ABOVE AMOUNTS	EXCLUSIVELY FOR HIGHWAY PURPOSES AS DEFINED IN THE CONSTITUTION. (ART. 2, SEC. 40, EFFECTIVE DECEMBER 7, 1944). REFUNDS OF TAX. COLLECTION AND ADMINISTRATION OF THE TAX. ROADS AND BRIDGES WITHIN STATE PARKS. ENGINEERING AND PLANS - COUNTY ROADS IN COLUMBIA BASIN AREA.  STATE SUPERVISION OF WORK AND EXPENDITURES ON COUNTY ROADS. AMOUNT IS REALLOCATED BY COUNTY TO ROAD DISTRICT AND INCORPORATED CITIES ON THE BASIS OF ASSESSED VALUATION.  CONSTRUCTION AND MAINTENANCE OF MINE-TO-MARKET ROADS (LEGALLY CLASSIFIED AS COUNTY ROADS). CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS, INCLUDING BRIDGES AND FERRIES; COOPERATION WITH FEDERAL OR STATE GOVERNMENT; INTEREST AND REDEMPTION OF COUNTY ROAD BONDS; LIMITED OPERATION OF FERRIES.  STATE AID FOR CITY STREETS.  STATE SUPERVISION OF WORK AND EXPENDITURES ON CITY STREETS.  CONSTRUCTION AND MAINTENANCE OF STREETS INCLUDING BRIDGES AND FERRIES; INTEREST AND REDEMPTION OF GENERAL OBLIGATION CITY STREET BONDS; LIMITED OPERATION OF FERRIES. SUBJECT TO LEGISLATIVE APPROPRIATION.  CONSTRUCTION AND MAINTENANCE OF MINE-TO-MARKET ROADS (LEGALLY CLASSIFIED AS COUNTY ROADS). CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE PRIMARY AND SECONDARY HIGH- WAYS, INCLUDING CITY STREETS FORMING A PART OF THE STATE SYSTEM THROUGH CITIES; OPERATION AND MAINTENANCE OF MOVABLE-SPAN BRIDGES ON THE STATE SYSTEM WITHIN INCORPORATED CITIES; INTEREST AND REDEMPTION OF BONDS; TRAFFIC CONTROL; POLICING PUBLIC HIGHWAYS; LIMITED OPERATION OF FERRIES.	COUNTIES' CONTRIBUTION TO MINE-TO-MARKET ROAD FUND (25 PERCENT OF \$300,000).  ALLOTTED AND PAID MONTHLY TO INDIVIDUAL COUNTIES ACCORDING TO FORMULA SPECIFIED BY LAW: 10 PERCENT DIVIDED EQUALLY AMONG THE 39 COUNTIES; 70 PERCENT ON THE BASIS OF TRUNK MILEAGE; 20 PERCENT ON THE BASIS OF PRIVATE AUTOMOBILES AND TRUCKS REGISTERED IN RURAL AREAS OF THE COUNTY. RATIOS THIS ESTABLISHED ARE FURTHER ADJUSTED FOR DIFFERENCES IN COST OF CONSTRUCTION AND MAINTENANCE.  UNEXPENDED BALANCE AT END OF BIENNIAL TO BE CREDITED TO COUNTIES IN PROPORTION TO DEDUCTIONS MADE HEREIN. ALLOTTED AND PAID MONTHLY TO INCORPORATED CITIES ON BASIS OF POPULATION AS DETERMINED BY THE STATE CENSUS BOARD UNTIL 1940 FEDERAL CENSUS FIGURES ARE PUBLISHED.  STATE'S CONTRIBUTION TO MINE-TO-MARKET ROAD FUND (75 PERCENT OF \$300,000).

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

COMPILED FROM REPORTS BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE SEVERAL STATES

TABLE G-106 (SHEET 10 OF 10 SHEETS)  
STATUS AS OF JANUARY 1, 1950

STATE	TAX RATE PER GALLON	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMAINS
WEST VIRGINIA	5	GASOLINE DEPARTMENT, STATE TAX COMMISSION STATE ROAD FUND, STATE ROAD COMMISSION  PRIMARY ROAD FUND  SECONDARY ROAD FUND	AMOUNT REQUIRED RESIDUE  4 CENTS  1 CENT	REFUNDS OF TAX AND COST OF COLLECTION AND ADMINISTRATION.  INTEREST AND REDEMPTION PAYMENTS ON STATE HIGHWAY BONDS; CONSTRUCTION AND MAINTENANCE OF PRIMARY STATE HIGHWAYS; ADMINISTRATIVE EXPENSES OF THE COMMISSION. CONSTRUCTION AND MAINTENANCE OF SECONDARY STATE HIGHWAYS, IF NOT NEEDED FOR DEBT SERVICE.	THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES, AND RELATED REVENUES. EXPENDITURES ARE MADE FROM COMBINED REVENUES.  THESE ARE FORMER COUNTY ROADS NOW UNDER CONTROL OF THE STATE ROAD COMMISSION. TWENTY PERCENT IS SET ASIDE BY COMMISSIONER TO BE USED IN THE MANNER HE PRESCRIBES. EIGHTY PERCENT IS DIVIDED AMONG THE COUNTIES AS FOLLOWS: MAINTENANCE FUNDS ARE ALLOCATED ON THE BASIS OF MILEAGE OF VARIOUS TYPES OF ROAD SURFACES IN THE COUNTIES. CONSTRUCTION FUNDS ARE ALLOCATED ON THE BASIS OF THE RATIO OF UNIMPROVED SECONDARY MILEAGE IN THE COUNTY TO THE TOTAL UNIMPROVED SECONDARY MILEAGE IN THE STATE.
WISCONSIN	4	STATE HIGHWAY FUND  DEPARTMENT OF TAXATION  TOWNS, VILLAGES, AND CITIES *  CITIES AND VILLAGES  CITIES  COUNTIES **  TOWNS, VILLAGES, CITIES, AND COUNTIES  STATE HIGHWAY COMMISSION	ALL  \$131,520 AMOUNT REQUIRED \$7,500 AMOUNT REQUIRED ALLOCATION ON MILEAGE BASIS  AMOUNT EQUAL TO NET MOTOR-CARRIER TAX EXCEEDS \$130,000 (NOT TO EXCEED) \$1,000,000 PLUS \$5 PER MILE  \$500,000 (NOT TO EXCEED) \$5,000,000  \$525,000 (NOT TO EXCEED) \$200,000 (NOT TO EXCEED) \$1,295,000  \$10,046,300 (NOT TO EXCEED) RESIDUE 40 PERCENT OF RESIDUE 42 PERCENT OF RESIDUE  18 PERCENT OF RESIDUE	FOR REDISTRIBUTION AS SHOWN BELOW:  COLLECTION AND ADMINISTRATION OF TAX. EMPLOYEES' COST -OF-LIVING BONUS. REFUNDS ON MOTOR-FUEL WHOLESALE SURETY BONDS. IMPROVEMENT OF PUBLIC ROADS NOT ON STATE OR COUNTY TRUNK SYSTEM, MAY BE USED FOR SNOW REMOVAL, ICE PREVENTION, AND DUST ALLEVIATION. ANY PUBLIC PURPOSES  MAINTENANCE AND CONSTRUCTION OF STREETS CONNECTING, BUT NOT PART OF, STATE TRUNK HIGHWAY SYSTEM. IMPROVEMENT OF CONNECTING STREETS AND URBAN STATE TRUNK HIGHWAYS. MAINTENANCE AND OPERATION OF SWING AND LIFT BRIDGES ON CONNECTING STREETS IN CITIES OF 1st, 2nd, and 3rd CLASSES. CONSTRUCTION AND MAINTENANCE OF COUNTY TRUNK HIGHWAYS, INCLUDING SNOW REMOVAL. ANY PORTION IN MILWAUKEE COUNTY (ONLY) CAN BE USED FOR CONSTRUCTION OF CITY STREETS, PARK ROADS, OR PAYMENT OF INTEREST OR PRINCIPAL ON TOWN, VILLAGE, OR CITY BONDS ISSUED FOR CONSTRUCTION OF BRIDGES CARRYING 2,500 VEHICLES OR MORE PER DAY. FLOOD DAMAGE AID. APPORTIONED ON COUNTY BASIS FOR CONSTRUCTION OF STATE TRUNK HIGHWAYS; RETIREMENT OF COUNTY BONDS ISSUED FOR CONSTRUCTION OF STATE TRUNK HIGHWAYS.  CONSTRUCTION AND MAINTENANCE OF STATE PARK, FOREST, AND INSTITUTION ROADS.  STATE'S PORTION OF COST OF INTERSTATE AND INTRASTATE BRIDGES NOT ON STATE TRUNK HIGHWAY SYSTEM OR CONNECTING STREETS. ADMINISTRATION AND MINOR SPECIFIC ALLOTMENTS.  MAINTENANCE AND SNOW REMOVAL ON STATE HIGHWAYS, MARKING AND SIGNING. CONSTRUCTION OF STATE TRUNK HIGHWAYS, MATCHING AND SUPPLEMENTING FEDERAL AID. THE AMOUNT AVAILABLE MUST BE AT LEAST \$5,000,000 EACH YEAR.  SAME AS FOREGOING ITEM. SAME AS ABOVE ITEM FOR TOWNS, VILLAGES, AND CITIES MARKED WITH ONE ASTERISK. SAME AS ABOVE ITEM FOR COUNTIES MARKED WITH TWO ASTERISKS.	THIS IS A COMMON FUND RECEIVING MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES, AND RELATED REVENUES. EXPENDITURES ARE MADE FROM COMBINED REVENUES.  THESE ARE FORMER COUNTY ROADS NOW UNDER CONTROL OF THE STATE ROAD COMMISSION. TWENTY PERCENT IS SET ASIDE BY COMMISSIONER TO BE USED IN THE MANNER HE PRESCRIBES. EIGHTY PERCENT IS DIVIDED AMONG THE COUNTIES AS FOLLOWS: MAINTENANCE FUNDS ARE ALLOCATED ON THE BASIS OF MILEAGE OF VARIOUS TYPES OF ROAD SURFACES IN THE COUNTIES. CONSTRUCTION FUNDS ARE ALLOCATED ON THE BASIS OF THE RATIO OF UNIMPROVED SECONDARY MILEAGE IN THE COUNTY TO THE TOTAL UNIMPROVED SECONDARY MILEAGE IN THE STATE.  THE APPROPRIATIONS LISTED ARE FROM THE STATE HIGHWAY FUND, RATHER THAN FROM THE MOTOR-FUEL TAX ALONE. THE STATE HIGHWAY FUND RECEIVES THE PROCEEDS OF MOTOR-FUEL, MOTOR-VEHICLE, AND MOTOR-CARRIER TAXES, TOGETHER WITH OTHER RECEIPTS.  *TOWN ROADS AND VILLAGE STREETS, \$45 PER MILE; CITY STREETS, \$130 TO \$520 PER MILE, ACCORDING TO POPULATION. EXPENDITURE SUBJECT TO SUPERVISION AND APPROVAL OF COUNTY HIGHWAY COMMITTEE, OR WORK MAY BE DONE BY COUNTY. ALLOTMENT TO TOWNS, VILLAGES, AND CITIES ACCORDING TO THE NET AMOUNT OF REGISTRATION FEES COLLECTED IN THOSE POLITICAL SUBDIVISIONS.  \$500 PER MILE.  TO BE USED FOR MATCHING FEDERAL-AID FUNDS ALLOCATED FOR THESE PROJECTS UNDER SUPERVISION OF THE STATE HIGHWAY COMMISSION. APPORTIONED TO VARIOUS CITIES ON BASIS OF ACTUAL EXPENDITURES.  \$3,500,000 IS ALLOCATED TO COUNTIES; 30 PERCENT ON BASIS OF MOTOR-VEHICLE REGISTRATIONS AND 70 PERCENT ON BASIS OF RURAL HIGHWAY MILEAGE. THESE FUNDS MAY BE USED TO MATCH FEDERAL-AID SECONDARY FUNDS; AMOUNTS SO USED ARE TO BE RETAINED BY OR PAID TO AND EXPENDED BY COMMISSION.  AID FOR REPAIR OR REPLACEMENT AND 50 PERCENT OF IMPROVEMENT OF FACILITIES DAMAGED BY FLOOD, LESS 25 PERCENT OF ROAD AID, UP TO \$500,000 IN ANY YEAR. APPORTIONED TO COUNTIES; 40 PERCENT ON BASIS OF MOTOR-VEHICLE REGISTRATIONS; 60 PERCENT ON BASIS OF RURAL HIGHWAY MILEAGE. THESE FUNDS MAY BE USED TO MATCH FEDERAL-AID SECONDARY FUNDS; AMOUNTS SO USED ARE TO BE RETAINED BY OR PAID TO AND EXPENDED BY COMMISSION.  LESS THAN \$80,000 OR AMOUNT NECESSARY TO MEET BOND REQUIREMENTS, MAY BE USED WHERE 60 PERCENT OF STATE TRUNK SYSTEM IS SATISFACTORILY CONSTRUCTED. SUCH PORTION OF ALLOTMENT AS COMMISSION APPROVES, AND NOT REQUITTED TO RETIRE BONDS, MAY BE USED ON COUNTY TRUNK SYSTEM. AS NECESSARY TO MEET ABOVE MINIMUM, APPROPRIATION OF \$5,000,000 IS INCREASED. PARK AND FOREST ROADS \$500,000; INSTITUTION ROADS \$25,000.  IMPROVEMENTS FINANCED ONE-THIRD STATE, ONE-THIRD COUNTY, AND ONE-THIRD LOCAL UNIT. ADMINISTRATION \$1,100,000; ADVERTISING \$50,000; TOPOGRAPHICAL MAP \$15,000; LAND-ACQUISITION \$100,000; SNOW REMOVAL \$100,000; MATERIAL SUPPLIES \$15,000; HIGHWAY MAPS \$50,000. STATE TRUNK HIGHWAY SYSTEM \$75,000; MATERIAL SUPPLIES \$15,000; HIGHWAY MAPS \$50,000. IF ENTIRE AMOUNT NOT AVAILABLE AS A RESIDUE, THE NECESSARY BALANCE IS TEMPORARILY TRANSFERRED FROM \$5,000,000 APPORTIONMENT TO COUNTIES FOR STATE TRUNK HIGHWAY CONSTRUCTION.  SUPPLEMENTAL AID: TOWNS 18 PERCENT, CITIES 18 PERCENT, AND VILLAGES 6 PERCENT OF RESIDUE, ALLOCATED IN PROPORTION TO THE AMOUNTS DISTRIBUTED UNDER PROVISIONS OF ABOVE ITEM MARKED WITH AN ASTERISK. FUNDS ALLOCATED 40 PERCENT ON BASIS OF MOTOR-VEHICLE REGISTRATIONS AND 60 PERCENT ON BASIS OF RURAL HIGHWAY MILEAGE.  NOT MORE THAN \$15,000 TO BE SPENT FOR THIS PURPOSE. DISTRIBUTED AS FOLLOWS: 33-1/3 PERCENT ACCORDING TO AREA, 33-1/3 PERCENT ACCORDING TO RURAL POPULATION, AND 33-1/3 PERCENT ACCORDING TO THE MOST RECENT ASSESSED VALUATION. THESE FUNDS CAN BE USED FOR DEBT SERVICE ON HIGHWAY OBLIGATIONS, APPORTIONED IN THE RATIO WHICH THE CITIES OR TOWNS POPULATION BEARS TO THE TOTAL POPULATION OF ALL CITIES AND TOWNS AT THE LATEST FEDERAL CENSUS.  THIS FUND ALSO RECEIVES MOTOR-VEHICLE AND MOTOR-CARRIER REVENUES.  TO BE MATCHED 3/4 BY STATE AND 1/4 BY COUNTIES. A 2-CENT REFUND IS MADE TO CONSUMERS PURCHASING MORE THAN 10,000 GALLONS PER MONTH. AFTER COSTS OF COLLECTION ARE PAID, REMAINING FUNDS ARE RETURNED TO CITIES, TOWNS, OR COUNTIES OWNING AND OPERATING AIRPORTS.
WYOMING	4	STATE HIGHWAY DEPARTMENT COUNTY GAS TAX FUNDS  CITIES AND TOWNS  HIGHWAY BOND INTEREST FUND STATE HIGHWAY FUND  STATE-COUNTY ROAD CONSTRUCTION PROGRAM CITIES HAVING AIRPORTS	\$15,000 23 PERCENT OF REMINDER 2 PERCENT OF REMINDER AMOUNT REQUIRED THE RESIDUE  APPROPRIATION 4-CENT TAX ON AVIATION FUEL	COLLECTION AND ADMINISTRATION OF TAX. CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS  CONSTRUCTION AND MAINTENANCE OF STREETS AND ALLEYS IN CITIES AND TOWNS OF MORE THAN 10,000 POPULATION. INTEREST ON STATE HIGHWAY BONDS ISSUED SUBSEQUENT TO DECEMBER 31, 1920. CONSTRUCTION, MAINTENANCE, AND ADMINISTRATION OF STATE HIGHWAYS, INCLUDING STATE HIGHWAY PATROL. CONSTRUCTION OF COUNTY ROADS. MAINTENANCE OF AIRPORTS  REFUNDS OF TAX. ADMINISTRATION OF DEPARTMENT OF HIGHWAYS; CONSTRUCTION AND MAINTENANCE OF ROADS, STREETS, AND ALLEYS; EXPENSES OF OFFICE OF DIRECTOR OF VEHICLES AND TRAFFIC, AND POLICE CONTROL OF TRAFFIC (NOT MORE THAN 15 PERCENT OF TOTAL APPROPRIATIONS FOR POLICE TO BE PAID OUT OF HIGHWAY FUND).	THIS IS A COMMON FUND RECEIVING REVENUES FROM BOTH MOTOR-FUEL AND MOTOR-VEHICLE TAXES. APPROPRIATIONS AND EXPENDITURES ARE MADE FROM COMBINED REVENUES.
DISTRICT OF COLUMBIA	4	COLLECTOR OF TAXES HIGHWAY FUND, DEPARTMENT OF HIGHWAYS	AMOUNT REQUIRED REMAINDER	REFUNDS OF TAX. ADMINISTRATION OF DEPARTMENT OF HIGHWAYS; CONSTRUCTION AND MAINTENANCE OF ROADS, STREETS, AND ALLEYS; EXPENSES OF OFFICE OF DIRECTOR OF VEHICLES AND TRAFFIC, AND POLICE CONTROL OF TRAFFIC (NOT MORE THAN 15 PERCENT OF TOTAL APPROPRIATIONS FOR POLICE TO BE PAID OUT OF HIGHWAY FUND).	THIS IS A COMMON FUND RECEIVING REVENUES FROM BOTH MOTOR-FUEL AND MOTOR-VEHICLE TAXES. APPROPRIATIONS AND EXPENDITURES ARE MADE FROM COMBINED REVENUES.

1/ USE-FUEL TAKED AT OTHER RATES AS FOLLOWS: MICHIGAN AND NEVADA, 5 CENTS; TEXAS, 6 CENTS.  
2/ USE-FUEL NOT TAKED. FOR SPECIAL TAXES IMPOSED ON VEHICLES USING FUELS OTHER THAN GASOLINE, SEE TABLE G-102.

1/ USE-FUEL TAKED AT OTHER RATES AS FOLLOWS: MICHIGAN AND NEVADA, 5 CENTS; TEXAS, 6 CENTS.  
2/ USE-FUEL NOT TAKED, FOR SPECIAL TAXES IMPOSED ON VEHICLES USING FUELS OTHER THAN GASOLINE, SEE TABLE G-102.

DEPARTMENT OF COMMERCE  
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MANUFACTURERS' EXCISE TAXES RELATING TO MOTOR VEHICLES 1/

U. S. INTERNAL REVENUE COLLECTIONS  
SUMMARY BY YEARS

TABLE E-3A  
APRIL 1949

CALENDAR YEAR	EXCISE TAXES										MOTOR- VEHICLE USE TAX	TOTAL		CALENDAR YEAR
	GASOLINE	LUBRI- CATING OIL	MOTOR VEHICLES AND PARTS					TOTAL EXCISE TAXES	CALENDAR YEAR	CUMULATIVE				
			AUTOMOBILES AND MOTOR- CYCLES	TRUCKS, BUSES, AND TRAILERS	PARTS AND ACCESSORIES	TIRES AND TUBES	TOTAL							
	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS		
1917	-	-	-	-	-	-	5,276	5,276	-	-	5,276	5,276	1917	
1918	-	-	-	-	-	-	45,564	45,564	-	-	45,564	50,840	1918	
1919	-	-	-	-	-	-	89,592	89,592	2,066	-	91,658	142,498	1919	
1920	-	-	-	-	-	-	149,194	149,194	1,807	-	151,001	293,499	1920	
1921	-	-	-	-	-	-	99,967	99,967	1,796	-	101,763	395,262	1921	
1922	-	-	-	-	-	-	114,793	114,793	1,845	-	116,638	511,900	1922	
1923	-	-	-	-	-	-	155,797	155,797	2,088	-	157,885	669,785	1923	
1924	-	-	-	-	-	-	139,201	139,201	1,894	-	141,095	810,880	1924	
1925	-	-	-	-	-	-	143,431	143,431	1,871	-	145,302	956,182	1925	
1926	-	-	-	-	-	-	96,256	96,256	176	-	96,432	1,052,614	1926	
1927	-	-	-	-	-	-	60,504	60,504	-	-	60,504	1,113,118	1927	
1928 2/	-	-	-	-	-	-	28,222	28,222	-	-	28,222	1,141,340	1928 2/	
1932 3/	62,840	7,067	4,222	720	1,900		14,387	84,294	-	-	84,294	1,225,634	1932 3/	
1933	181,126	22,290	22,476	3,047	4,443		53,802	257,218	-	-	257,218	1,482,852	1933	
1934	170,109	24,844	31,534	5,261	5,886		67,385	262,338	-	-	262,338	1,745,190	1934	
1935	172,262	28,819	42,263	6,674	7,019		84,058	285,139	-	-	285,139	2,030,329	1935	
1936	186,542	28,986	56,476	8,044	8,748		111,510	327,038	-	-	327,038	2,357,367	1936	
1937	203,025	33,681	64,722	8,812	9,620		123,242	359,948	-	-	359,948	2,717,315	1937	
1938	200,881	30,495	29,405	5,230	7,068		68,475	299,851	-	-	299,851	3,017,166	1938	
1939	215,217	29,837	51,063	7,145	8,957		108,296	353,350	-	-	353,350	3,370,516	1939	
1940	281,654	34,420	71,275	9,285	12,147		137,798	453,872	-	-	453,872	3,824,388	1940	
1941	371,136	43,852	101,464	14,253	18,562		206,137	621,125	-	-	621,125	4,445,513	1941	
1942	336,685	41,176	26,890	13,329	26,121		91,697	469,558	210,158	-	679,716	5,125,229	1942	
1943	265,303	49,211	1,087	1,798	25,064		59,897	374,411	134,619	-	509,030	5,634,259	1943	
1944	328,598	66,283	1,560	10,120	38,776		104,706	499,587	128,054	-	627,641	6,261,900	1944	
1945	424,585	96,998	4,665	32,874	61,055		186,779	708,362	124,501	-	832,863	7,094,763	1945	
1946	413,953	73,442	111,921	42,719	81,245		395,013	882,408	849	-	883,257	7,978,020	1946	
1947	455,350	78,649	244,914	75,506	117,103		608,679	1,142,678	2	-	1,142,680	9,120,700	1947	
1948	498,363	81,884	275,456	135,608	129,028		699,036	1,279,283	-	-	1,279,283	10,399,983	1948	

1/ SINCE JUNE 1, 1944, THE FEDERAL GOVERNMENT HAS PAID THESE TAXES ON ITS OWN PURCHASES, AND THE AMOUNTS ARE INCLUDED IN THIS TABLE. THE ESTIMATED PORTIONS OF THE TOTAL FEDERAL EXCISE TAXES ON AUTOMOTIVE AND RELATED PRODUCTS THAT WERE PAID BY HIGHWAY USERS ARE GIVEN IN TABLE E-3B.

2/ IN 1928, THESE TAXES WERE IMPOSED ONLY DURING THE FIVE MONTHS ENDED MAY 29.

3/ IN 1932, THESE TAXES WERE IMPOSED ONLY DURING THE SIX MONTHS BEGINNING JULY 1.

DEPARTMENT OF COMMERCE  
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## ESTIMATED AMOUNTS OF FEDERAL MOTOR-VEHICLE TAXES PAID BY HIGHWAY USERS 1/

TABLE E-3B  
OCTOBER 1949

SUMMARY BY YEARS

CALENDAR YEAR	EXCISE TAXES							MOTOR-VEHICLE USE TAX	TOTAL		CALENDAR YEAR	
	GASOLINE	LUBRICATING OIL	MOTOR VEHICLES AND PARTS				TOTAL EXCISE TAXES		CALENDAR YEAR	CUMULATIVE		
			AUTOMOBILES AND MOTOR-CYCLES	TRUCKS, BUSES, AND TRAILERS	PARTS AND ACCESSORIES	TIRES AND TUBES						TOTAL
1917	-	-	-	-	-	-	5,276	-	5,276	5,276	1917	
1918	-	-	-	-	-	-	45,564	-	45,564	50,840	1918	
1919	-	-	-	-	-	-	89,592	2,066	91,658	142,498	1919	
1920	-	-	-	-	-	-	149,194	1,807	151,001	293,499	1920	
1921	-	-	-	-	-	-	99,967	1,796	101,763	395,262	1921	
1922	-	-	-	-	-	-	114,793	1,845	116,638	511,900	1922	
1923	-	-	-	-	-	-	155,797	2,088	157,885	669,785	1923	
1924	-	-	-	-	-	-	139,201	1,894	141,095	810,880	1924	
1925	-	-	-	-	-	-	143,431	1,871	145,302	956,182	1925	
1926	-	-	-	-	-	-	96,256	176	96,432	1,052,614	1926	
1927	-	-	-	-	-	-	60,504	-	60,504	1,113,118	1927	
1928 2/	-	-	-	-	-	-	28,222	-	28,222	1,141,340	1928 2/	
1932 3/	56,870	4,099	4,222	720	1,900	7,545	75,356	-	75,356	1,216,696	1932 3/	
1933	163,919	12,928	22,476	3,047	4,443	23,836	230,649	-	230,649	1,447,345	1933	
1934	153,949	14,409	31,534	5,261	5,886	24,704	235,743	-	235,743	1,683,088	1934	
1935	155,898	16,715	42,263	6,674	7,019	28,102	256,671	-	256,671	1,939,759	1935	
1936	168,820	16,812	56,476	8,044	8,748	38,242	297,142	-	297,142	2,236,901	1936	
1937	183,738	19,535	64,722	8,812	9,620	40,088	326,515	-	326,515	2,563,416	1937	
1938	181,797	17,687	29,405	5,230	7,068	26,772	267,959	-	267,959	2,831,375	1938	
1939	198,410	17,306	51,063	7,145	8,957	41,131	324,012	-	324,012	3,155,387	1939	
1940	258,632	19,965	71,275	9,285	12,147	45,091	416,395	-	416,395	3,571,782	1940	
1941	341,187	25,434	101,464	14,253	18,562	71,858	572,758	-	572,758	4,144,540	1941	
1942	300,817	23,882	26,890	13,329	26,121	25,357	415,896	210,158	626,054	4,770,594	1942	
1943	228,453	22,845	1,087	1,798	25,064	31,948	311,195	134,619	445,814	5,216,408	1943	
1944	236,587	24,645	1,560	10,120	37,400	47,731	358,043	128,054	486,097	5,702,505	1944	
1945	275,715	26,719	4,665	11,807	48,700	64,825	432,461	124,501	556,962	6,259,467	1945	
1946	369,346	34,199	111,659	42,518	81,111	158,724	797,557	849	798,406	7,057,873	1946	
1947	400,031	35,090	244,332	74,969	114,888	170,061	1,039,371	2	1,039,373	8,097,246	1947	
1948	431,778	35,982	274,728	132,764	123,936	155,182	1,154,370	-	1,154,370	9,251,616	1948	
1/ THE HIGHWAY-USER PORTION OF TOTAL TAXES PAID WAS ESTIMATED BY THE BUREAU OF PUBLIC ROADS, BASED ON U.S. BUREAU OF INTERNAL REVENUE COLLECTIONS. AMOUNTS PAID ON U.S. GOVERNMENT PURCHASES, AS ESTIMATED BY THE BUREAU OF PUBLIC ROADS, HAVE BEEN EXCLUDED. TOTAL COLLECTIONS FROM THESE TAXES ARE GIVEN IN TABLE E-3A.												
2/ IN 1928, TAXES WERE IMPOSED ONLY DURING THE FIVE MONTHS ENDED MAY 29.												
3/ IN 1932, TAXES WERE IMPOSED ONLY DURING THE SIX MONTHS BEGINNING JULY 1.												

1/ THE HIGHWAY-USER PORTION OF TOTAL TAXES PAID WAS ESTIMATED BY THE BUREAU OF PUBLIC ROADS, BASED ON U.S. BUREAU OF INTERNAL REVENUE COLLECTIONS. AMOUNTS PAID ON U.S.

GOVERNMENT PURCHASES, AS ESTIMATED BY THE BUREAU OF PUBLIC ROADS, HAVE BEEN EXCLUDED. TOTAL COLLECTIONS FROM THESE TAXES ARE GIVEN IN TABLE E-3A.

2/ IN 1928, TAXES WERE IMPOSED ONLY DURING THE FIVE MONTHS ENDED MAY 29.

3/ IN 1932, TAXES WERE IMPOSED ONLY DURING THE SIX MONTHS BEGINNING JULY 1.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSESTIMATED AMOUNTS OF FEDERAL MOTOR-VEHICLE TAXES PAID  
BY HIGHWAY USERS - 1948 1/TABLE E-4, 1948  
ISSUED OCTOBER 1949

STATE	EXCISE TAXES							
	GASOLINE	LUBRI- CATING OIL	MOTOR VEHICLES AND PARTS					TOTAL EXCISE TAXES
			AUTOMOBILES AND MOTOR- CYCLES	TRUCKS, BUSSES, AND TRAILERS	PARTS AND ACCESSORIES	TIRES AND TUBES	TOTAL	
	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS
ALABAMA	6,153	513	3,174	2,851	1,766	2,212	10,003	16,669
ARIZONA	2,739	228	1,020	772	786	985	3,563	6,530
ARKANSAS	4,200	350	1,674	2,338	1,205	1,509	6,726	11,276
CALIFORNIA	40,486	3,374	21,369	8,181	11,621	14,551	55,722	99,582
COLORADO	4,371	364	2,194	1,570	1,255	1,571	6,590	11,325
CONNECTICUT	6,039	503	3,984	1,266	1,733	2,170	9,153	15,695
DELAWARE	1,062	88	785	414	305	382	1,886	3,036
FLORIDA	8,281	690	4,219	2,500	2,377	2,976	12,072	21,043
GEORGIA	8,201	683	4,687	3,605	2,354	2,947	13,593	22,477
IDAHO	2,156	180	1,143	1,055	619	775	3,592	5,928
ILLINOIS	25,101	2,092	18,937	6,729	7,205	9,021	41,892	69,085
INDIANA	13,006	1,084	7,939	3,476	3,733	4,674	19,822	33,912
IOWA	8,900	742	5,412	3,369	2,555	3,199	14,535	24,177
KANSAS	6,420	535	3,844	2,843	1,843	2,307	10,837	17,792
KENTUCKY	6,580	548	3,382	2,834	1,888	2,365	10,469	17,597
LOUISIANA	5,781	482	3,527	2,053	1,659	2,078	9,317	15,580
MAINE	2,771	231	1,358	958	795	996	4,107	7,109
MARYLAND	5,695	475	4,142	1,696	1,635	2,047	9,520	15,690
MASSACHUSETTS	11,514	960	8,026	2,285	3,305	4,138	17,754	30,228
MICHIGAN	20,578	1,714	19,692	5,057	5,907	7,396	38,052	60,344
MINNESOTA	9,215	768	6,027	3,067	2,645	3,312	15,051	25,034
MISSISSIPPI	4,763	397	2,217	2,313	1,367	1,712	7,609	12,769
MISSOURI	12,642	1,053	7,322	4,040	3,629	4,543	19,534	33,229
MONTANA	2,120	177	1,414	1,336	608	762	4,120	6,417
NEBRASKA	4,832	403	2,766	2,130	1,387	1,737	8,020	13,255
NEVADA	877	73	395	211	252	315	1,173	2,123
NEW HAMPSHIRE	1,605	134	827	491	461	577	2,356	4,095
NEW JERSEY	14,416	1,201	9,180	3,223	4,138	5,181	21,722	37,339
NEW MEXICO	2,411	201	855	777	692	866	3,190	5,802
NEW YORK	29,995	2,500	26,554	7,981	8,610	10,780	53,925	86,420
NORTH CAROLINA	10,009	834	4,677	3,586	2,873	3,597	14,733	25,576
NORTH DAKOTA	1,812	151	1,049	1,059	520	651	3,279	5,242
OHIO	25,203	2,100	17,290	6,104	7,234	9,058	39,686	66,989
OKLAHOMA	6,591	549	3,528	2,881	1,892	2,369	10,670	17,810
OREGON	5,916	493	3,113	1,989	1,698	2,126	8,926	15,335
PENNSYLVANIA	26,082	2,173	20,235	7,703	7,486	9,374	44,798	73,053
RHODE ISLAND	2,029	169	1,556	588	583	729	3,456	5,654
SOUTH CAROLINA	4,879	407	2,402	1,602	1,400	1,754	7,158	12,444
SOUTH DAKOTA	2,341	195	1,126	1,006	672	842	3,646	6,182
TENNESSEE	7,573	631	4,721	3,420	2,173	2,722	13,036	21,240
TEXAS	26,384	2,199	13,218	8,658	7,573	9,482	38,931	67,514
UTAH	2,306	192	1,089	763	662	829	3,343	5,841
VERMONT	1,225	102	706	549	352	440	2,047	3,374
VIRGINIA	8,794	733	5,771	3,007	2,524	3,160	14,462	23,989
WASHINGTON	7,802	650	4,248	2,308	2,240	2,804	11,600	20,052
WEST VIRGINIA	4,567	381	1,970	1,544	1,311	1,642	6,467	11,415
WISCONSIN	10,524	877	6,612	2,991	3,021	3,782	16,406	27,807
WYOMING	1,387	116	688	620	398	499	2,205	3,708
DISTRICT OF COLUMBIA	2,354	196	1,984	510	676	846	4,016	6,566
CONTINENTAL U.S.	430,688	35,891	274,048	132,309	123,623	154,790	684,770	1,151,349
ALASKA	113	9	146	164	32	41	383	505
HAWAII	977	82	534	291	281	351	1,457	2,516
TOTAL	431,778	35,982	274,728	132,764	123,936	155,182	686,610	1,154,370

1/ BOTH THE HIGHWAY-USER PORTION OF TOTAL TAXES PAID AND THE DISTRIBUTION BY STATES WERE ESTIMATED BY THE BUREAU OF PUBLIC ROADS, BASED ON U.S. BUREAU OF INTERNAL REVENUE COLLECTIONS. AMOUNTS PAID ON U.S. GOVERNMENT PURCHASES, AS ESTIMATED BY THE BUREAU OF PUBLIC ROADS, HAVE BEEN EXCLUDED.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# FEDERAL TAXES ON MOTOR VEHICLES AND RELATED PRODUCTS

EFFECTIVE DATE OF NEW TAX OR REVISION OF EXISTING TAX	MANUFACTURERS EXCISE TAXES										MOTOR- VEHICLE USE TAXES  (FLAT RATE, ANNUALLY)
	MOTOR VEHICLES AND PARTS										
	GASOLINE (CENTS PER GALLON) (1/)	LUBRICATING OIL (CENTS PER GALLON) (1/)	AUTOMOBILES AND MOTORCYCLES (PERCENT OF MANUFACTURERS SALES PRICE)	BUSSES (PERCENT OF MANUFACTURERS SALES PRICE)	TRUCKS (PERCENT OF MANUFACTURERS SALES PRICE)	TRAILERS (PERCENT OF MANUFACTURERS SALES PRICE)	PARTS AND ACCESSORIES (PERCENT OF MANUFACTURERS SALES PRICE)	TIRES (2/)	TUBES (2/)		
OCTOBER 4, 1917	-	-	3 PERCENT	3 PERCENT	3 PERCENT	-	-	-	-	-	-
JANUARY 1, 1919	-	-				-	-	-	-	-	AUTOMOBILES FOR HIRE \$10 FOR 7- PASSENGER OR LESS, \$20 FOR OVER 7
FEBRUARY 25, 1919	-	-	5 PERCENT	5 PERCENT		-	5 PERCENT	5 PERCENT	5 PERCENT		
JULY 3, 1924	-	-			EXEMPTED TRUCK CHASSIS SOLO FOR \$1,000 OR UNDER AND TRUCK BODIES FOR \$700 OR UNDER	-	2-1/2 PERCENT	2-1/2 PERCENT	2-1/2 PERCENT		
FEBRUARY 26, 1926	-	-			REPEALED	-	REPEALED	REPEALED	REPEALED		
MARCH 29, 1926	-	-	3 PERCENT	3 PERCENT	-	-	-	-	-		REPEALED
JUNE 30, 1926	-	-			-	-	-	-	-		
MAY 29, 1928	-	-	REPEALED	REPEALED	-	-	-	-	-		-
JUNE 21, 1932	1 CENT	4 CENTS	3 PERCENT	3 PERCENT	2 PERCENT	-	2 PERCENT	2-1/4 CENTS A POUND	4 CENTS A POUND		-
JUNE 17, 1933	1-1/2 CENTS					-					-
JANUARY 1, 1934	1 CENT					-					-
JULY 1, 1940	1-1/2 CENTS	4-1/2 CENTS	3-1/2 PERCENT	3-1/2 PERCENT	2-1/2 PERCENT	-	2-1/2 PERCENT	2-1/2 CENTS A POUND	4-1/2 CENTS A POUND		-
OCTOBER 1, 1941			7 PERCENT	5 PERCENT	5 PERCENT	HOUSE TRAILERS, 7 PERCENT; ALL OTHERS, 5 PERCENT	5 PERCENT	5 CENTS A POUND	9 CENTS A POUND		-
FEBRUARY 1, 1942											ALL MOTOR VEHICLES, \$5
NOVEMBER 1, 1942		6 CENTS									
JUNE 30, 1946											REPEALED
EXISTING RATES, JANUARY 1, 1950	1-1/2 CENTS	6 CENTS	7 PERCENT	5 PERCENT	5 PERCENT	HOUSE TRAILERS, 7 PERCENT; ALL OTHERS, 5 PERCENT	5 PERCENT	5 CENTS A POUND	9 CENTS A POUND		-

1/ NOT LIMITED TO AUTOMOTIVE USES.

2/ PERCENT OF MANUFACTURERS SALES PRICE TO FEBRUARY 26, 1926; REENACTED EFFECTIVE JUNE 21, 1932, ON CENTS PER POUND BASIS, BUT APPLICABLE TO ALL TIRES AND TUBES, NOT LIMITED TO AUTOMOTIVE VEHICLES.

1/ NOT LIMITED TO AUTOMOTIVE USES.

2/ PERCENT OF MANUFACTURERS SALES PRICE TO FEBRUARY 26, 1926; REENACTED EFFECTIVE JUNE 21, 1932, ON CENTS PER POUND BASIS, BUT APPLICABLE TO ALL TIRES AND TUBES, NOT LIMITED TO AUTOMOTIVE VEHICLES.



# STATE HIGHWAY FINANCE

State income and expenditures for highways are reported in tables SF-1 through SF-6, and the receipts and disbursements for collecting and administering highway-user taxes are given in tables SF-9 and SF-10. Tables SF-1 and 2 summarize the receipts and disbursements of all State highway-user taxes, including any portions used for nonhighway purposes, and all other income (including Federal aid) available to the States for highways. Also included are the transactions of interstate and intrastate toll facilities operated by State or quasi-State agencies. Tables SF-3 and 4 record the portions of these revenues and expenditures for State-administered highways. The amounts exclusive of toll facility revenues and expenditures are shown in tables SF-3A and 4A; the detailed transactions of special toll authorities are given in tables SF-3B and 4B. Tables SF-5 and 6 give the portions of the States' income and expenditure that were for local roads and streets. The details of the allocation or expenditure of highway-user taxes for nonhighway purposes are included in tables G-3, MV-3, MC-2, and DF.

In 1948, State revenue for highways, including road-user revenues, the sale of bonds, general revenues appropriated, and Federal aid reached a gross total of \$2,923 million; but \$189 million of this total amount, derived from road-user taxes, was used under existing State laws for nonhighway purposes, thus reducing the net total to \$2,734 million. This amount included \$251 million received from the sale of bonds to finance the construction of toll roads and bridges. Of total revenues, motor-fuel taxes supplied 46 percent and motor-vehicle revenues 25 percent.

The increase in State revenues for highways was accompanied by corresponding increases in highway construction bid prices and maintenance unit costs. These costs reached an all-time high in 1948, as did those in many other fields. Although the period of increasing unit costs has passed, there has been no substantial decline as yet. The rise in unit costs over those of prewar years, however, is only part of the States' problem. The rapidly increasing number of motor vehicles (approximately 44 million in 1949) and our growing dependence on highway transportation have made it necessary to construct roads to much higher standards than in the past. The combination of these factors has greatly complicated the problems of constructing and maintaining highways.

State disbursements for highways totaled \$2,652 million in 1948, of which \$1,239 million were expend-

ed for highway construction, an increase of 29 percent over the previous year. Allocations of State revenues to local governments for highway purposes totaled \$538 million, an increase of 19 percent over 1947.

## OBLIGATIONS FOR HIGHWAYS

Tables SB-1, 2, 2A, 3, and 5 present information on the obligations issued, redeemed, and outstanding; transactions during the year; and future annual debt-service requirements for State obligations for highways, including State-assumed local obligations, State issues for local roads, and obligations of the State to reimburse local governments for their contributions to the cost of State highways or local roads and streets now on the State system. Special toll revenue issues for bridges and other highway facilities are included only if the facilities are administered by State or quasi-State agencies. A distinction has been made in table SB-2 between general obligations backed by the full credit of the State and limited obligations for which only specific revenues have been pledged.

The obligations of a few special authorities of considerable importance, such as the Golden Gate Bridge and Highway District and the Port of New York Authority, are not included in these tables, either because the obligations do not come within the category of State debt for highways or because sufficient data were not available for inclusion.

The total outstanding highway debt of State and quasi-State agencies at the end of 1948 was \$1,578 million. Deducting \$246 million in sinking fund and debt reserves, the net State debt for highways was \$1,332 million. These amounts are itemized in table SB-2 for both direct State obligations and local obligations assumed by the States.

## CONSTRUCTION CONTRACT AWARDS

Table CA-3 reports highway construction contract awards and force-account authorizations by State agencies for highways. The \$1,165 million total awards for 1948 exceeded those of 1947 by \$261 million, or by 29 percent. During the first 10 months of 1949 awards amounted to \$1,004 million, compared with \$987 million for the same period of 1948. The mileages shown in these tables do not represent construction put in place during the period, since many projects require more than one construction season for completion.

STATE HIGHWAY-USER REVENUES AND OTHER RECEIPTS APPLICABLE TO HIGHWAYS-SUMMARY

TABLE SF-1, 1948  
ISSUED AUGUST 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

[illegible]



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE HIGHWAY FINANCE-1948

## RECEIPTS FOR STATE-ADMINISTERED HIGHWAYS 17

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE SF-3, 1948  
ISSUED AUGUST 1949

[illegible]



RECEIPTS FOR STATE-ADMINISTERED HIGHWAYS (EXCLUSIVE OF TOLL FACILITIES)																	
COMPILED FOR CALENDAR YEAR FROM DEPOSITS OF STATE AUTHORITIES																	
BALANCES ON JANUARY 1, 1948																	
STATE	RESERVES CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						
				MOTOR- FUEL TAXES	MOTOR- VEHICLE TAXES	MOTOR- CARRIER TAXES	TOTAL				TOTAL	FEDERAL FUNDS					
												BUREAU OF PUBLIC ROADS	OTHER AGENCIES, COUNTIES, TOWNS, SHIPS, ETC.	FROM LOCAL GOVERNMENTS			
OTHER RECEIPTS																	
STATE	TOTAL CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						
				MOTOR- FUEL TAXES	MOTOR- VEHICLE TAXES	MOTOR- CARRIER TAXES	TOTAL				TOTAL	BUREAU OF PUBLIC ROADS	OTHER AGENCIES, COUNTIES, TOWNS, SHIPS, ETC.	FROM LOCAL GOVERNMENTS			
OTHER RECEIPTS																	
STATE	TOTAL CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						
				MOTOR- FUEL TAXES	MOTOR- VEHICLE TAXES	MOTOR- CARRIER TAXES	TOTAL				TOTAL	BUREAU OF PUBLIC ROADS	OTHER AGENCIES, COUNTIES, TOWNS, SHIPS, ETC.	FROM LOCAL GOVERNMENTS			
OTHER RECEIPTS																	
STATE	TOTAL CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						
				MOTOR- FUEL TAXES	MOTOR- VEHICLE TAXES	MOTOR- CARRIER TAXES	TOTAL				TOTAL	BUREAU OF PUBLIC ROADS	OTHER AGENCIES, COUNTIES, TOWNS, SHIPS, ETC.	FROM LOCAL GOVERNMENTS			
OTHER RECEIPTS																	
STATE	TOTAL CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						
				MOTOR- FUEL TAXES	MOTOR- VEHICLE TAXES	MOTOR- CARRIER TAXES	TOTAL				TOTAL	BUREAU OF PUBLIC ROADS	OTHER AGENCIES, COUNTIES, TOWNS, SHIPS, ETC.	FROM LOCAL GOVERNMENTS			
OTHER RECEIPTS																	
STATE	TOTAL CURRENT HIGHWAY WORK	RESERVES FOR DEBT SERVICE	TOTAL	HIGHWAY-SEER REVENUE				PROPERTY TAXES	APPRO- PRIATIONS GENERAL FUNDS	OTHER STATE INDEBTS	RECEIPTS FROM CURRENT STATE INDEBTS 2/						





DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS												
STATE HIGHWAY FINANCE-1948												
RECEIPTS FOR ROAD, BRIDGE, AND FERRY TOLL FACILITIES												
TABLE SF-3B, 1948 SHEET 1 OF 2 ISSUED AUGUST 1949												
STATE	NAME OF FACILITY	TYPE 2/	OPERATING AUTHORITY	BALANCES ON JANUARY 1, 1948 3/		HIGHWAY- USER REVENUES	ROAD, BRIDGE, AND FERRY TOLLS	RECEIPTS FROM ISSUE OF BONDS	EARNINGS OF SINKING FUND OR DEBT RESERVE	CONCESSIONS AND RENTALS	MISCELLANEOUS RECEIPTS	TOTAL RECEIPTS
				RESERVES FOR CONSTRUCTION, OPERATION, ETC.	RESERVES FOR DEBT SERVICE							
CALIFORNIA	SAN FRANCISCO-OAKLAND BAY	BRIDGE	CALIFORNIA TOLL BRIDGE AUTHORITY	1,278	6,931	2,118	7,767	-	80	448	68	10,511
CONNECTICUT	CHARTER OAK GROTON-NEW LONDON OLD LYME-OLD SAYBROOK HERRITT PARKWAY WILBUR CROSS PARKWAY ROCK HILL-GLOSTERBURY AND CHESTER-HAOLYME TOTAL	BRIDGE BRIDGE BRIDGE ROAD ROAD FERRIES	CHARTER OAK BRIDGE COMMISSION GROTON-NEW LONDON BRIDGE COMMISSION OLD LYME-OLD SAYBROOK BRIDGE COMMISSION HERRITT PARKWAY BRIDGE COMMISSION WILBUR CROSS PARKWAY BRIDGE COMMISSION CONNECTICUT STATE HIGHWAY DEPARTMENT CONNECTICUT STATE HIGHWAY DEPARTMENT CONNECTICUT STATE HIGHWAY DEPARTMENT TOTAL	540 864 4,794 568 4,670 - 10,868	- - 37 568 - - 605	7 - 864 - - 103 974	694 1,651 65 4/ 168 3/ 943 19 2,350	- - - - - - -	- - - - - - -	- - - 262 - - 262	- - 33 - 42 - 75	701 1,651 98 1,294 985 122 3,661
DELAWARE	MEMORIAL	BRIDGE	DELAWARE CROSSING DIVISION, STATE HIGHWAY DEPARTMENT	-	-	-	-	40,200	74	-	-	40,274
FLORIDA	OVERSEAS HIGHWAY SANTA ROSA ISLAND TOTAL	BRIDGE BRIDGE	OVERSEAS ROAD AND TOLL BRIDGE COMMISSION SANTA ROSA ISLAND AUTHORITY	32 - 32	370 - 370	109 - 109	475 2 477	- 1,519 1,519	- -	3 - 3	12 5/ 24 26	599 1,535 2,134
GEORGIA	STATE HIGHWAY AND LITTLE'S 6/	FERRIES	GEORGIA STATE HIGHWAY DEPARTMENT	-	-	-	-	-	-	-	-	-
ILLINOIS	MISSISSIPPI RIVER	BRIDGE *	CAIRO BRIDGE COMMISSION	72	163	-	395	-	-	-	-	395
KENTUCKY	ROCKPORT 2/ CENTRAL OHIO RIVER 3/ TOTAL	BRIDGE BRIDGE BRIDGE	KENTUCKY DEPARTMENT OF HIGHWAYS KENTUCKY DEPARTMENT OF HIGHWAYS CAIRO BRIDGE COMMISSION	- - 49 49	21 1 170 192	8/ 57 - - 57	57 120 327 574	- - - -	- - - -	- 2 - 2	- - - -	114 122 327 633
MAINE	WALDO-HANCOCK MAINE-MENNEBEC CARLTON DEER ISLE-SEEDSWICK MAINE TURNPIKE TOTAL	BRIDGE BRIDGE BRIDGE BRIDGE ROAD	MAINE STATE HIGHWAY COMMISSION MAINE STATE HIGHWAY COMMISSION MAINE STATE HIGHWAY COMMISSION MAINE STATE HIGHWAY COMMISSION MAINE TURNPIKE COMMISSION	- 10 - - 1,823 1,833	- - 95 40 513 607	- - - - -	106 12 - - 655 834	- - - - -	- 1 - - -	- 76 - 12 88	- 4 - 15 19	106 12 81 61 682 942
MARYLAND	SUSQUEHANNA AND POTOMAC CHESAPEAKE BAY SANDY POINT-MATTAPEAKE AND ROMANCOKE-CLABORNE TOTAL	BRIDGES BRIDGE FERRIES	MARYLAND STATE ROADS COMMISSION MARYLAND STATE ROADS COMMISSION MARYLAND STATE ROADS COMMISSION	580 - 1,947 2,527	603 - 125 728	11 - 1,357 1,368	1,260 269 1,297 2,826	362 37,219 37,581	- -	- - 64 64	2 - 1 3	1,635 37,488 2,719 41,842
MASSACHUSETTS	MYSTIC RIVER	BRIDGE	MYSTIC RIVER BRIDGE AUTHORITY	-	-	-	-	26,001	277	-	-	26,278
MICHIGAN	BLUE WATER INTERNATIONAL MACK NAC-ST. IGNACE TOTAL	BRIDGE FERRY	MICHIGAN STATE BRIDGE COMMISSION MICHIGAN STATE HIGHWAY DEPARTMENT	51 183 234	44 - 44	- 553 553	444 1,045 1,489	- -	- -	4 - 4	5 - 7	453 1,600 2,053
MISSOURI	REGIONAL	BRIDGE *	REGIONAL BRIDGE COMPANY	10	8	16	125	-	-	-	-	141
NEW HAMPSHIRE	GENERAL JOHN SULLIVAN (DOVER POINT) HAMPTON HARBOR MAINE-NEW HAMPSHIRE NEW HAMPSHIRE TURNPIKE TOTAL	BRIDGE BRIDGE BRIDGE ROAD	NEW HAMPSHIRE TOLL BRIDGE COMMISSION NEW HAMPSHIRE TOLL BRIDGE COMMISSION MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE COMMISSION NEW HAMPSHIRE HIGHWAY DEPARTMENT	4 6 70 - 80	117 176 54 - 347	- - - -	156 94 197 - 447	- 652 -	- -	- 41 - 41	- 1 - 1	156 747 296 1,141
NEW JERSEY	EASTON-PHILIPSBURG	BRIDGE *	DELAWARE RIVER JOINT TOLL BRIDGE COMMISSION	151	352	-	652	-	-	-	-	652

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE HIGHWAY FINANCE 1948

## RECEIPTS FOR ROAD, BRIDGE, AND FERRY TOLL FACILITIES

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE SF-3B, 1948  
SHEET 2 OF 2  
ISSUED AUGUST 1949

STATE	NAME OF FACILITY	TYPE 2/	OPERATING AUTHORITY	BALANCES ON JANUARY 1, 1948 3/		HIGHWAY- USER REVENUES	ROAD, BRIDGE, AND FERRY TOLLS	RECEIPTS FROM ISSUE OF BONDS	EARNINGS OF SINKING FUND OR DEBT RESERVE	CONCESSIONS AND RENTALS	MISCELLANEOUS RECEIPTS	TOTAL RECEIPTS
				RESERVES FOR CONSTRUCTION, OPERATION, ETC.	RESERVES FOR DEBT SERVICE							
NEW YORK 10/	KINGSTON	BRIDGE	NEW YORK STATE BRIDGE AUTHORITY	1,118	206	137	1,157	-	-	-	-	1,294
	RIP VAN WINKLE	BRIDGE	NEW YORK STATE BRIDGE AUTHORITY	2	580	20	457	-	-	-	-	477
	MID HUDSON	BRIDGE	NEW YORK STATE BRIDGE AUTHORITY	-	16	1	209	-	-	-	-	210
	BEAR MOUNTAIN	BRIDGE	NEW YORK STATE BRIDGE AUTHORITY	-	95	-	356	-	-	-	-	357
	KINGSTON-RIHEINGLIFF	FERRY	NEW YORK STATE BRIDGE AUTHORITY	-	621	-	641	-	-	19	-	860
	SUBTOTAL			-	-	2	351	-	-	-	-	353
	NORTH AND SOUTH	BRIDGES	NIAGARA FRONTIER AUTHORITY	126	-	-	560	-	-	-	-	560
	ROCKES POINT AND CROWN POINT	BRIDGES	LAKE CHAMPLAIN BRIDGE COMMISSION	1,369	1,717	160	3,231	-	-	19	-	4,111
	THOUSAND ISLANDS	BRIDGES	THOUSAND ISLANDS BRIDGE AUTHORITY	-	16	-	-	-	-	-	-	210
	PEACE	BRIDGE	BUFFALO AND FT. ERIE PUBLIC BRIDGE AUTHORITY	-	28	-	-	-	-	-	-	357
OHIO	WATERGATE MEMORIAL HIGHWAY	ROAD	WHITEFACE MOUNTAIN HIGHWAY AUTHORITY	-	-	-	-	-	-	-	-	353
	PENNSBORO, LOOP, AND KANTAGH CAUSEWAYS	ROAD	JONES BEACH STATE PARKWAY AUTHORITY	-	-	-	-	-	-	-	-	560
	TOTAL			-	-	-	-	-	-	-	-	4,111
	SANDUSKY BAY 11/	BRIDGE	STATE BRIDGE COMMISSION OF OHIO	-	23	-	358	-	-	-	-	358
OHIO	ST. CECILIA 11/	BRIDGE	STATE BRIDGE COMMISSION OF OHIO	-	294	-	-	-	-	-	-	-
	ST. CECILIA 11/	BRIDGE	STATE BRIDGE COMMISSION OF OHIO	-	100	-	-	-	-	-	-	-
	POKEROY-MASON 11/	BRIDGE	STATE BRIDGE COMMISSION OF OHIO	-	423	-	358	-	-	-	-	358
OREGON	ASTORIA-HEGLER	FERRY	OREGON STATE HIGHWAY COMMISSION	-	-	243	209	-	-	1	-	462
	TOTAL			-	-	-	-	-	-	-	-	462
PENNSYLVANIA	PENNSYLVANIA TURNPIKE 12/	ROAD	PENNSYLVANIA TURNPIKE COMMISSION	2,061	3,420	-	5,496	131,812	15	350	16	137,689
	DELAWARE RIVER	BRIDGE	DELAWARE RIVER JOINT COMMISSION	4,540	999	-	4,593	-	15	280	114	4,982
RHODE ISLAND	JAMESTOWN	BRIDGE	JAMESTOWN BRIDGE COMMISSION	6,701	4,419	-	10,089	131,812	30	610	130	142,671
	JAMESTOWN-NEWPORT 6/	FERRY	JAMESTOWN AND NEWPORT FERRY COMPANY	-	164	-	224	-	-	-	-	224
TEXAS	SALVESTON-BOLIVAR	FERRY	TEXAS HIGHWAY DEPARTMENT	153	-	-	-	-	-	-	-	-
	TOTAL			-	-	-	-	-	-	-	-	184
VIRGINIA	YORKTOWN	BRIDGE	VIRGINIA DEPARTMENT OF HIGHWAYS	-	-	65	-	-	-	-	-	65
	IRVINGTON-CREY'S POINT	FERRY	VIRGINIA DEPARTMENT OF HIGHWAYS	-	-	42	30	-	-	-	-	72
	JAMESTOWN	FERRY	VIRGINIA DEPARTMENT OF HIGHWAYS	-	-	4	44	-	-	-	-	48
	WATERLOO-CHARLES CITY	FERRY	VIRGINIA DEPARTMENT OF HIGHWAYS	-	-	27	17	-	-	-	-	44
	CHESAPEAKE	FERRIES	VIRGINIA DEPARTMENT OF HIGHWAYS	-	-	-	1,246	-	-	-	-	1,246
WASHINGTON	TACOMA MARRONS	BRIDGE	WASHINGTON TOLL BRIDGE AUTHORITY	609	-	138	1,337	-	-	9	-	1,486
	LAKE SHAWINGTON	BRIDGE	WASHINGTON TOLL BRIDGE AUTHORITY	2	1,413	103	1,205	13,361	25	-	13/3	13,364
	COMMERCE	BRIDGE	WASHINGTON TOLL BRIDGE AUTHORITY	97	15	-	375	-	-	-	-	1,353
	STATH AVENUE-POINT FOSDICK	FERRIES	WASHINGTON DEPARTMENT OF HIGHWAYS	1,469	1,428	103	2,057	13,361	25	-	-	375
WEST VIRGINIA	TOTAL			-	-	-	-	-	-	-	-	477
	STEUBENVILLE	BRIDGE	WEST VIRGINIA STATE ROAD COMMISSION	25	-	-	179	-	-	-	-	15,519
	AETHELVILLE	BRIDGE	WEST VIRGINIA STATE ROAD COMMISSION	177	-	-	116	-	-	-	-	-
	POKEROY	BRIDGE	WEST VIRGINIA STATE ROAD COMMISSION	-	-	-	526	-	-	4	-	-
SUMMARY	SILVER	BRIDGE	WEST VIRGINIA STATE ROAD COMMISSION	67	-	-	170	-	-	-	-	-
	TOTAL			269	818	-	991	-	9	4	-	1,004
	TOTAL BRIDGE FACILITIES			16,251	14,890	2,674	24,275	119,314	481	857	257	148,158
	TOTAL ROAD FACILITIES			8,708	4,501	866	8,173	131,812	15	624	73	141,563
GRAND TOTAL	TOTAL FERRY FACILITIES			2,723	125	2,432	8,465	-	-	-	-	6,985
	TOTAL			27,692	19,516	5,072	37,213	251,126	496	1,555	344	296,706

1/ SEE TABLES SF-1 AND 2 FOR GENERAL NOTE ON SF SERIES. TABLES SF-3B AND 4B ARE CONCEIVED SOLELY WITH RECEIPTS AND DISBURSEMENTS FOR STATE AND QUASI-STATE TOLL FACILITIES, INCLUDING (A) THOSE OWNED OR OPERATED BY STATE HIGHWAY DEPARTMENTS, (B) THOSE THE TITLE OF WHICH WILL ULTIMATELY BE VESTED IN THE STATE, AND (C) MOST OF THE OTHER MAJOR FACILITIES THAT HAVE MORE THAN LOCAL IMPORTANCE. FORMER TOLL FACILITIES, NOW TOLL-FREE, ARE INCLUDED WHERE BONDED INDIVIDUALS ARE STILL OUTSTANDING. PRIVATELY-OWNED TOLL FACILITIES AND QUASI-PUBLIC FACILITIES OPERATED BY OR FOR COUNTIES, LOCAL ROAD AND BRIDGE DISTRICTS, AND MUNICIPALITIES HAVE BEEN OMITTED.

2/ LOCAL ROADS AND BRIDGE DISTRICTS, AND MUNICIPALITIES ARE OPERATED BY INTERSTATE OR INTERMEDIATE TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

3/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

4/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

5/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

6/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

7/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

8/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

9/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

10/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

11/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

12/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

13/ INCLUDES REVENUES FROM TOLL FACILITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS DEDICATED FOR TOLL FACILITY CONSTRUCTION MAINTENANCE DISTRICTS, OR DEBT SERVICE.

INCLUDES \$12,000 CONTRIBUTED BY ESCAMBIA COUNTY. INFORMATION NOT REPORTED.

DECLARED FREE OF TOLLS JULY 31, 1948.

INCOME FOR POKEROY BRIDGE INCLUDES UNSEGREGATED AMOUNT FOR CENTRAL BRIDGE.

DECLARED FREE OF TOLLS NOVEMBER 11, 1948.

HIGHWAY FACILITIES OF THE PORT OF NEW YORK AUTHORITY ARE EXCLUDED, SINCE NO SEGREGATION OF EXPENDITURES AND FUND BALANCES IS AVAILABLE. HIGHWAY TOLL REVENUES DURING 1948 TOTALLED \$26,755,000.

THESE BRIDGES WERE PAID TOLL FREE AS FOLLOWS: SANDUSKY BAY BRIDGE, AUGUST 30, 1946; POKEROY-MASON BRIDGE, OCTOBER 31, 1946; STEUBENVILLE-MARTIN BRIDGE, SEPTEMBER 11, 1947.

INCLUDES REVENUES FROM THE EASTERN EXTENSION NOW UNDER CONSTRUCTION.

FROM BUREAU OF PUBLIC ROADS.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY FINANCE-1948

DISBURSEMENTS FOR ROAD, BRIDGE, AND FERRY TOLL FACILITIES

TABLE SF-48, 1948  
SHEET 1 OF 2  
ISSUED AUGUST 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	NAME OF FACILITY	CAPITAL OUTLAY	MAINTENANCE AND OPERATION 2/	ADMINIS- TRATION AND MISCELLANEOUS	INTEREST ON OBLIGA- TIONS	RETIRE- MENT OF OBLIGA- TIONS	SUBTOTAL, DIRECT EXPENDI- TURES	FUND TRANSFERS TO STATE 3/	TOTAL DISBURSE- MENTS	BALANCES ON	
										DECEMBER 31, 1948	RESERVES FOR CONSTRUC- TION, OPERATION, ETC.
		1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	RESERVES FOR DEBT SERVICE
CALIFORNIA	SAN FRANCISCO-OAKLAND BAY BRIDGE	702	1,136	503	842	7,328	10,511	-	10,511	1,159	7,050
CONNECTICUT	CHARTER OAK BRIDGE	7	145	56	68	161	437	159	596	645	-
	PROTON-NEW LONDON BRIDGE	8	112	11	73	220	424	-	424	901	-
	OLD LYME-OLD SAYBROOK BRIDGE	2,979	140	47	73	-	3,239	-	3,239	1,690	-
	PERITT PARKWAY	63	169	-	62	1,000	1,294	-	1,294	-	568
	WILBUR CROSS PARKWAY	3,420	200	-	40	500	4,250	-	4,250	1,405	-
	ROCKY HILL-GLOSTERBURY AND CHESTER-HADLEY FERRIES	87	35	-	-	-	122	-	122	-	-
	TOTAL	6,564	891	114	316	1,881	9,766	159	9,925	4,641	568
DELAWARE	DELAWARE MEMORIAL BRIDGE	44	-	569	800	-	1,413	-	1,413	35,661	3,200
FLORIDA	OVERSEAS HIGHWAY	-	293	9	47	190	539	-	539	31	431
	SANTA ROSA ISLAND BRIDGE	66	-	46	40	-	152	-	152	1,383	-
	TOTAL	66	293	55	87	190	691	-	691	1,414	431
GEORGIA	STATE HIGHWAY AND LITTLE'S FERRIES 5/	-	-	-	-	-	-	-	-	-	-
ILLINOIS	MISSISSIPPI RIVER BRIDGE	-	35	12	37	250	334	-	334	79	217
KENTUCKY	ROCKPORT BRIDGE 6/	-	57	-	1	75	133	-	133	-	2
	CENTRAL BRIDGE	-	77	-	20	65	85	-	85	-	38
	OHIO RIVER BRIDGE 8/	-	17	27	11	332	394	-	394	26	196
	TOTAL	-	74	27	32	479	612	-	612	26	236
MAINE	WALDO-HANCOCK BRIDGE	-	29	-	4	30	63	-	63	-	202
	MAINE-KENNEBEC BRIDGE	-	22	-	-	-	22	-	22	-	-
	CARLTON BRIDGE	-	-	-	33	16	49	-	49	-	127
	DEER ISLE-SEDCWICK BRIDGE	-	23	-	16	14	53	-	53	-	48
	MAINE TURNPIKE	1,576	220	55	514	-	2,365	26	2,391	262	365
	TOTAL	1,576	294	55	567	60	2,552	26	2,578	262	742
MARYLAND	SUSQUEHANNA AND POTOMAC BRIDGES	-	303	74	34	1,974	2,385	204	2,589	229	-
	CHESAPEAKE BAY BRIDGE	877	-	-	133	2,276	4,545	-	4,545	33,129	3,349
	SANDY POINT-NATAPEAKE AND ROMANCOKE-CLABORNE FERRIES	1,105	984	150	30	-	2,269	-	2,269	246	-
	TOTAL	1,982	1,287	224	197	4,250	7,940	204	8,144	33,604	3,349
MASSACHUSETTS	MYSTIC RIVER BRIDGE	3,620	-	110	931	-	4,661	-	4,661	20,453	1,164
MICHIGAN	BLUE WATER INTERNATIONAL BRIDGE	-	158	28	36	224	446	-	446	61	41
	MACKINAC-ST. IGNACE FERRY	-	1,679	49	-	-	1,728	-	1,728	55	-
	TOTAL	-	1,837	77	36	224	2,174	-	2,174	116	41
MISSOURI	REGIONAL BRIDGE	-	16	-	6	122	144	-	144	11	4
NEW HAMPSHIRE	GENERAL JOHN SULLIVAN BRIDGE (DOVER POINT)	-	30	-	2	75	107	-	107	36	134
	HAUGHTON HARBOR BRIDGE	607	25	-	10	668	214	-	214	47	73
	MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE	-	94	-	51	64	209	-	209	80	-
	NEW HAMPSHIRE TURNPIKE	586	-	-	-	-	586	-	586	586	-
	TOTAL	1,193	150	-	63	164	1,570	-	1,570	423	421
NEW JERSEY	EASTON-PHILLIPSBURG BRIDGE	80	101	61	22	335	599	-	599	187	369

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE HIGHWAY FINANCE-1948

## DISBURSEMENTS FOR ROAD, BRIDGE, AND FERRY TOLL FACILITIES

TABLE SF-48, 1948  
SHEET 2 OF 2  
ISSUED AUGUST 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	NAME OF FACILITY	CAPITAL OUTLAY	MAINTENANCE AND OPERATION	ADMINISTRATION AND MISCELLANEOUS	INTEREST ON OBLIGATIONS	RETIREMENT OF OBLIGATIONS	SUBTOTAL, DIRECT EXPENDITURES	FUND TRANSFERS TO STATE	TOTAL DISBURSEMENTS	BALANCES ON DECEMBER 31, 1948	
										RESERVES FOR CONSTRUCTION, OPERATION, ETC.	RESERVES FOR DEBT SERVICE
NEW YORK	KINGSTON BRIDGE	1,000							1,000		1,000
	RIP VAN WINKLE BRIDGE										
	MID-HUDSON BRIDGE										
	BEAR MOUNTAIN BRIDGE										
	KINGSTON-RHINECLIFF FERRY										
	SUBTOTAL										
	NORTH AND SOUTH BRIDGES										
	ROUSE POINT AND CROWN POINT BRIDGES										
	THOUSAND ISLANDS BRIDGE										
	PEACE BRIDGE										
OHIO	VETERANS MEMORIAL HIGHWAY										
	MEADOWBROOK, LOOP, AND MANTAGH CAUSEWAYS										
	TOTAL										
	SANDUSKY BAY BRIDGE										
	EAST LIVERPOOL-CHESTER BRIDGE										
	STUEBENVILLE-WEIRTON BRIDGE										
	POWERS-MASON BRIDGE										
	TOTAL										
	ASTORIA-MEGLER FERRY										
PENNSYLVANIA	PENNSYLVANIA TURNPIKE										
	DELAWARE RIVER BRIDGE										
	TOTAL										
	JACKSON BRIDGE										
	JACKSON-REPORT FERRY										
	CAULESTON-BOLIVAR FERRY										
	YORKTOWN BRIDGE										
	IRVINGTON-CREYTS POINT FERRY										
	JACKSON FERRY										
	HOPKELL-CHARLES CITY FERRY										
RHODE ISLAND	CHESAPEAKE FERRIES										
	TOTAL										
	TACOMA MARSHES BRIDGE										
	LAKE WASHINGTON BRIDGE										
	LONGVIEW BRIDGE										
	SIXTH AVENUE-POINT FOSDICK FERRIES										
	TOTAL										
	STUEBENVILLE BRIDGE										
	AEINAVILLE BRIDGE										
	BRIDGEPORT BRIDGE										
WASHINGTON	SILVER BRIDGE										
	TOTAL										
	STUEBENVILLE BRIDGE										
	AEINAVILLE BRIDGE										
	BRIDGEPORT BRIDGE										
	SILVER BRIDGE										
	TOTAL										
	STUEBENVILLE BRIDGE										
	AEINAVILLE BRIDGE										
	BRIDGEPORT BRIDGE										
WEST VIRGINIA	SILVER BRIDGE										
	TOTAL										
	STUEBENVILLE BRIDGE										
	AEINAVILLE BRIDGE										
	BRIDGEPORT BRIDGE										
	SILVER BRIDGE										
	TOTAL										
	STUEBENVILLE BRIDGE										
	AEINAVILLE BRIDGE										
	BRIDGEPORT BRIDGE										
SUMMARY	TOTAL BRIDGE FACILITIES										
	TOTAL ROAD FACILITIES										
	TOTAL FERRY FACILITIES										
	GRAND TOTAL										
	TOTAL BRIDGE FACILITIES										
	TOTAL ROAD FACILITIES										
	TOTAL FERRY FACILITIES										
	GRAND TOTAL										
	TOTAL BRIDGE FACILITIES										
	TOTAL ROAD FACILITIES										
	TOTAL FERRY FACILITIES										

1/ SEE TABLES SF-1 AND 2 FOR GENERAL NOTE ON SF SERIES. TABLES SF-38 AND 48 ARE CONCERNED SOLELY WITH RECEIPTS AND DISBURSEMENTS FOR STATE AND QUASI-STATE TOLL FACILITIES, INCLUDING (A) THOSE OWNED OR OPERATED BY STATE HIGHWAY DEPARTMENTS, (B) THOSE THE TITLE OF WHICH WILL ULTIMATELY BE VESTED IN THE STATE, AND (C) MOST OF THE OTHER MAJOR FACILITIES THAT HAVE MORE THAN LOCAL IMPORTANCE. FORMER TOLL FACILITIES, NOW TOLL-FREE, ARE INCLUDED WHERE BONDED INDEBTEDNESS IS STILL OUTSTANDING. PRIVATELY-OWNED TOLL FACILITIES AND QUASI-PUBLIC FACILITIES OPERATED BY OR FOR COUNTIES, LOCAL ROAD AND BRIDGE DISTRICTS, AND MUNICIPALITIES HAVE BEEN OMITTED.

2/ INCLUDES COSTS OF TOLL COLLECTION.

3/ INCLUDES REPAYMENT OF FUNDS ADVANCED BY STATE HIGHWAY DEPARTMENT OR BY OTHER STATE AGENCIES.

4/ INCLUDES FUNDS OF SPECIAL TOLL AUTHORITIES AS WELL AS STATE HIGHWAY DEPARTMENT FUNDS

5/ INFORMATION NOT REPORTED.

6/ DECLARED FREE OF TOLLS JULY 31, 1948

7/ EXPENDITURES FOR ROCKPORT BRIDGE INCLUDE UNSEPARATED AMOUNT FOR CENTRAL BRIDGE.

8/ DECLARED FREE OF TOLLS NOVEMBER 11, 1948.

9/ HIGHWAY FACILITIES OF THE PORT OF NEW YORK AUTHORITY ARE EXCLUDED, SINCE NO SEPARATION OF EXPENDITURES AND FUND BALANCES IS AVAILABLE. HIGHWAY TOLL REVENUES DURING 1948

TOTALLED \$25,755,000.

10/ THESE BRIDGES WERE MADE TOLL FREE AS FOLLOWS: SANDUSKY BAY BRIDGE, AUGUST 30, 1946; POWERS-MASON BRIDGE, OCTOBER 31, 1946; STUEBENVILLE-WEIRTON BRIDGE, SEPTEMBER 11, 1947.

11/ INCLUDES EXPENDITURES FOR THE EASTERN EXTENSION NOW UNDER CONSTRUCTION.









# DISBURSEMENTS FOR COLLECTION AND ADMINISTRATION OF HIGHWAY-USER REVENUES

TABLE SF-12, 12-58  
ISSUED AUGUST 1949

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY FINANCE-1948

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAXES				LOCAL SERVICE CHARGES 2/				COLLECTION AND ADMINISTRATION OF MOTOR-VEHICLE REGISTRATION FEES, ETC.			FUND BALANCES DECEMBER 31, 1948			
	COLLECTION AND ADMINISTRATION OF MOTOR-FUEL TAXES	INSPECTING MOTOR FUEL, LICENSING DEALERS, ETC.	TOTAL	TOTAL	REGISTRATION FEES, ETC.	OPERATORS AND CHAUFFEURS LICENSES	TOTAL	TOTAL	REGISTRATION FEES, ETC.	OPERATORS AND CHAUFFEURS LICENSES	TOTAL	TOTAL OTHER REVENUES 3/	MOTOR-VEHICLE REGISTRATION FUNDS	MOTOR-VEHICLE ADMINISTRATION FUNDS	TOTAL
ALABAMA	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS	1,000 DOLLARS
ARIZONA	35	119	154	483	483	11	494	264	483	11	494	925	-	-	-
ARKANSAS	151	-	151	117	117	-	268	358	117	-	475	71	-	-	-
CALIFORNIA	597	5	602	-	-	-	150	750	-	-	750	10,330	-	-	-
COLORADO	173	-	173	468	468	-	472	940	-	-	940	1,317	-	-	934
CONNECTICUT	37	37	74	-	-	-	1,314	1,314	-	-	1,314	1,547	-	-	-
DELAWARE	11	11	22	-	-	-	2,095	2,095	-	-	2,095	2,592	-	-	38
FLORIDA	47	242	289	393	393	179	1,702	1,702	-	-	1,702	9	-	-	27
GEORGIA	149	59	208	-	-	-	706	706	-	-	706	1,073	-	-	27
IDaho	25	25	50	-	-	-	92	92	-	-	92	41	-	-	-
ILLINOIS	266	131	397	-	-	-	3,844	3,844	-	-	3,844	4,582	-	-	-
INDIANA	82	131	213	550	550	-	1,532	2,082	-	-	2,082	2,480	-	-	-
IOWA	188	28	216	-	-	-	663	663	-	-	663	1,509	-	-	-
KANSAS	629	187	816	239	239	317	537	776	239	317	556	2,100	-	-	24
KENTUCKY	60	60	120	517	517	122	82	639	517	122	639	1,121	-	-	98
LOUISIANA	122	136	258	-	-	-	613	613	-	-	613	916	-	-	-
MAINE	43	-	43	-	-	-	345	345	-	-	345	425	-	-	336
MARYLAND	53	53	106	-	-	-	2,622	2,622	-	-	2,622	95	-	-	-
MASSACHUSETTS	33	33	66	-	-	-	2,825	2,825	-	-	2,825	287	-	-	623
MICHIGAN	365	3	368	313	313	313	389	1,459	313	389	1,459	61	-	-	-
MINNESOTA	255	109	364	52	52	-	391	571	52	-	623	1,827	-	-	218
MISSISSIPPI	570	104	674	180	180	-	760	760	180	-	940	1,162	-	-	71
MISSOURI	60	97	157	-	-	-	167	167	-	-	167	1,090	-	-	-
MONTANA	55	6	61	-	-	-	107	107	-	-	107	360	-	-	73
NEBRASKA	171	-	171	152	152	3	317	472	152	3	467	626	-	-	26
NEVADA	19	33	52	16	16	-	115	131	16	-	147	246	-	-	25
NEW HAMPSHIRE	36	-	36	-	-	-	266	266	-	-	266	289	-	-	-
NEW JERSEY	378	-	378	-	-	-	3,705	3,705	-	-	3,705	4,083	-	-	-
NEW MEXICO	254	-	254	-	-	-	48	370	-	-	370	777	-	-	-
NEW YORK	175	112	287	1,543	1,543	-	3,137	4,680	1,543	-	3,137	4,680	-	-	-
NORTH CAROLINA	53	128	181	-	-	-	2,242	2,242	-	-	2,242	4,125	-	-	-
NORTH DAKOTA	114	-	114	3	3	-	136	136	3	-	139	359	-	-	91
OHIO	314	89	403	2,140	2,140	528	1,277	3,417	2,140	528	2,668	4,301	-	-	88
OKLAHOMA	522	102	624	451	451	-	576	1,027	451	-	927	1,712	-	-	189
OREGON	310	-	310	-	-	-	1,335	1,335	-	-	1,335	1,296	-	-	-
PENNSYLVANIA	17	-	17	-	-	-	369	369	-	-	369	3,710	-	-	-
RHODE ISLAND	24	30	54	-	-	-	436	436	-	-	436	615	-	-	-
SOUTH CAROLINA	64	80	144	352	352	13	103	459	352	13	365	615	-	-	-
SOUTH DAKOTA	721	82	803	-	-	-	779	779	-	-	779	1,324	-	-	-
TENNESSEE	622	-	622	1,554	1,554	-	801	2,355	1,554	-	2,355	4,005	-	-	-
TEXAS	26	24	50	-	-	-	373	373	-	-	373	4,168	-	-	1,020
UTAH	155	39	194	-	-	-	151	151	-	-	151	157	-	-	124
VIRGINIA	106	-	106	208	208	-	1,254	1,254	208	-	1,462	1,833	-	-	576
WASHINGTON	18	-	18	-	-	-	570	570	-	-	570	1,365	-	-	409
WEST VIRGINIA	130	256	386	64	64	-	403	467	64	-	531	481	-	-	-
WISCONSIN	12	-	12	-	-	-	1,108	1,108	-	-	1,108	1,808	-	-	-
WYOMING	5	5	10	-	-	-	366	366	-	-	366	371	-	-	-
DISTRICT OF COLUMBIA	(B/)	-	-	-	-	-	50	50	-	-	50	571	-	-	-
TOTAL	8,377	2,489	10,866	8,632	8,632	1,897	56,395	65,031	8,632	1,897	10,529	83,925	1,009	3,270	1,467

1/ SEE TABLES SF-1 AND 2 FOR GENERAL NOTE ON SF SERIES. TABLES SF-9 AND 10 ARE CONCERNED SOLELY WITH RECEIPTS AND DISBURSEMENTS FOR THE COLLECTION AND ADMINISTRATION OF STATE HIGHWAY-USER REVENUES.

2/ IN MANY STATES COUNTY OR OTHER LOCAL OFFICIALS ARE ALLOWED SERVICE CHARGES FOR ISSUING REGISTRATIONS, OPERATORS LICENSES, ETC. IN SOME STATES THE AMOUNTS ALLOWED ARE IN ADDITION TO THE STATE FEES, AND ARE NOT ENTERED IN STATE RECORDS. IN SUCH CASES, THE AMOUNTS REPORTED WERE ESTIMATED BY STATE AUTHORITIES.

3/ THE COST OF ADMINISTERING THE OPERATORS AND CHAUFFEURS LICENSE LAWS WAS INCLUDED WITH GENERAL MOTOR-VEHICLE REGISTRATION IN THE COST OF ADMINISTERING THE OPERATORS AND CHAUFFEURS LICENSE LAWS.

4/ THE ENTRIES IN THIS COLUMN ARE IDENTICAL WITH THE ENTRIES IN THE COLUMN "EXPENSE OF COLLECTING AND ADMINISTERING HIGHWAY-USER REVENUES" ON TABLE SF-2.

5/ COST OF COLLECTING MOTOR-VEHICLE REGISTRATION TAXES IS INCLUDED WITH MOTOR-VEHICLE REGISTRATION EXPENSES. AMOUNTS WERE NOT SEPARATED.

6/ COST OF COLLECTING MOTOR-FUEL TAXES, AND PART OF MOTOR-CARRIER TAXES, IS INCLUDED WITH MOTOR-VEHICLE REGISTRATION EXPENSES. AMOUNTS WERE NOT SEPARATED.

7/ COST OF MANUFACTURING LICENSE PLATES. COUNTIES COLLECT REGISTRATION FEES AND BEAR ENTIRE COST OF COLLECTION. AMOUNT EXPENDED WAS NOT REPORTED.

8/ COST OF COLLECTION WAS PAID FROM GENERAL FUNDS. AMOUNT WAS NOT REPORTED.

DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS  STATE OBLIGATIONS FOR HIGHWAYS-1948  OBLIGATIONS ISSUED OR ASSUMED DURING YEAR $\downarrow$  TABLE SB-1, 1948 SHEET 1 OF 2 ISSUED SEPTEMBER, 1949  COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES													
STATE	OBLIGATION	NORMAL DATE OF ISSUE $\frac{2}{1}$	NORMAL DATE OF SALE	AUTHOR- IZATION	GROSS PROCEEDS OF SALES				APPLICATION OF INTEREST PROCEEDS $\frac{3}{1}$	INTEREST		REDEMPTION PROVISIONS	
					PAR VALUE	PRICE	PREMIUM OR DISCOUNT	ACCRUED INTEREST $\frac{3}{2}$		RATE (PER- CENT)	DATES PAY- ABLE	SERIAL OR TERM	MATURITY DATES AND AMOUNTS
DELAWARE	POST-WAR HIGHWAY IMPROVEMENT BONDS DELAWARE MEMORIAL BRIDGE REVENUE BONDS TOTAL	7/1/48 6/1/48	7/1/48 6/1/48	CH. 194, L 47 CH. 274, L 45 CH. 193, L 47	\$2,500,000 10,000,000 12,500,000	97.3 100.5	\$-67,500 200,000 132,500	- - -	CONSTRUCTION OF STATE-ADMINISTERED HIGHWAYS CONSTRUCTION OF DELAWARE MEMORIAL TOLL BRIDGE	1 1/2 1/2	J-J J-D	T T	7/1/68 6/1/78 AT 100 1/4 TO 105
FLORIDA	STATE IMPROVEMENT COMMISSION COUNTY ROAD REVENUE BONDS $\frac{2}{1}$ TOTAL  SUBTOTAL ESCAMBIA COUNTY BRIDGE REVENUE BONDS ASSUMED (SANTA ROSA ISLAND AUTHORITY) PALM BEACH COUNTY BRIDGE REVENUE BONDS ASSUMED TOTAL	10/1/47 1/1/48 3/1/48 10/1/48	VARIOUS 10/1/48 10/1/48 10/1/48	CH. 20509, L 41 CH. 22821, L 45 CH. 23759, L 47 CH. 24500, L 47 CH. 21853, L 43	1,175,000 370,000 1,730,000 5,186,000 8,401,000 1,500,000 600,000 10,501,000	100.000 TO 100.716 PAR 100.001	- - 9,286 - 6 9,298	53,297 18,687 - 4,400 86,394 10,596,676	CONSTRUCTION OF STATE HIGHWAYS CONSTRUCTION OF DELAWARE MEMORIAL TOLL BRIDGE CONSTRUCTION OF SANTA ROSA ISLAND TOLL BRIDGE CONSTRUCTION OF SINGER ISLAND BRIDGE CONSTRUCTION OF MISTIC RIVER TOLL BRIDGE	3-2 3 1/4 3-1 - 3-2 3 - 3 1/4 3 1/4 3 (6/1) 3-2	M-O M-O M-O M-N A-O A-O A-O	S S S S S S S	1949-1963, \$247,000 TO \$594,000 1951-1972, \$25,000 TO \$100,000 11/1/44-67 \$24,000 TO \$41,000 10/1/62-10/1/71 103 1/2-101 1/2 10/1/52
MARYLAND	BRIDGE REVENUE BONDS (CHESAPEAKE BAY BRIDGE) TOTAL	10/1/48 10/1/48	10/1/48 10/1/48	CH. 561, L 47	18,500,000 31,500,000	PAR	- -	- 80,605	\$37,137,616 FOR CONSTRUCTION OF CHESAPEAKE BAY TOLL BRIDGE, \$362,394 FOR REFUNDING	(6/1) 3-2	A-O A-O	S T	\$918,000 10/1/52 TO \$1,425,000 10/1/72
MASSACHUSETTS	MISTIC RIVER BRIDGE AUTHORITY BONDS	10/31/47	10/31/47	CH. 562, L 46	27,000,000	96.3	-999,000	-	CONSTRUCTION OF MISTIC RIVER TOLL BRIDGE	2 7/8	A-O	T	3/1/80
MISSISSIPPI	STATE HIGHWAY BONDS, 15TH SERIES STATE HIGHWAY BONDS, 15TH SERIES TOTAL	2/1/48 8/1/48	2/1/48 10/20/48	CH. 186, L 46	5,000,000 5,000,000 10,000,000	100.38 100.05	- -	- -	STATE SYSTEM CONSTRUCTION	(7) (1) (1)	F-A F-A F-A	S S S	8/1/53 - 2/1/71, \$15,000 TO \$950,000 2/1/58
MISSOURI	REIMBURSEMENT OBLIGATIONS ASSUMED	-	-	-	1,780	-	-	-	REIMBURSEMENT OBLIGATIONS ASSUMED	-	-	-	-
MONTANA	TREASURY ANTICIPATION DEBITURES TOTAL	4/1/48 7/15/48	4/1/48 7/15/48	CH. 39, L 45	2,000,000 3,000,000 5,000,000	- 100.158	- 18,655	- -	PRIMARY AND SECONDARY FEDERAL-AID HIGHWAY CONSTRUCTION	2 1.9	A-C A-O	T T	4/1/57 7/15/57
NEW HAMPSHIRE	HAMPTON HARBOR TOLL BRIDGE BONDS	3/1/48	4/4/48	CH. 150, L 47	650,000	100.296	1,113	1,074	CONSTRUCTION OF TOLL BRIDGE	1.7	M-S	S	3/1/55-58 \$50,000, 5/1/59-68 \$45,000
NEW JERSEY	HIGHWAY IMPROVEMENT BONDS, SERIES F	7/1/48	9/21/48	CH. 228, L 30	5,000,000	101.532	76,600	31,875	CONSTRUCTION OF BRIDGES ON STATE HIGHWAY SYSTEM	2 1/8	J-J	S	7/1/50-53 \$100,000 - \$200,000
NEW MEXICO	GAS TAX DEBITURES TOTAL	4/1/48 8/1/48	4/1/48 8/1/48	CH. 35, L 47	1,000,000 2,000,000 3,000,000	100.285 100.170	4,913 12,152 17,063	- - -	STATE HIGHWAY CONSTRUCTION	2 1/4 2 1/2	A-O F-A	S S	4/1/10/1/59 \$1,000,000 2/1/60 \$500,000, 8/1/60 \$1,000,000 2/1/61 \$300,000
NORTH DAKOTA	STATE HIGHWAY ANTICIPATION CERTIFICATES TOTAL	8/27/48 8/28/48 11/23/48	8/27/48 8/28/48 11/23/48	L 44	1,000,000 95,000 2,985,000	PAR	- - -	- - -	STATE HIGHWAY CONSTRUCTION	1 1/2 1 1 1/2	A-S A-S A-S	S S S	1949 \$1,125,000, 1950-51 \$600,000, 1952 \$100,000, 1953 \$200,000

DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS														
STATE OBLIGATIONS FOR HIGHWAYS-1948														
OBLIGATIONS ISSUED OR ASSUMED DURING YEAR 1/														
TABLE SB-1, 1948 SHEET 2 OF 2 ISSUED SEPTEMBER, 1949														
STATE	OBLIGATION	MINIMAL DATE OF ISSUE 2/	MINIMAL DATE OF SALE	AUTHORIZATION	GROSS PROCEEDS OF SALES				APPLICATION OF PROCEEDS 3/	INTEREST		REDEMPTION PROVISIONS		SOURCE OF FUNDS FOR DEBT SERVICE
					PAR VALUE	PRICE	PREMIUM OR DISCOUNT	ACCRUED INTEREST 3/		RATE (PER-CENT)	DATES PAYABLE	SERIAL OR TERM	MATURITY DATES AND AMOUNTS	
PENNSYLVANIA	TURNPIKE REVENUE REFUNDING BONDS	6/1/48	8/1/48	P.L. 877 L 47	\$47,000,000	97.8	\$-1,034,000	\$223,250	\$46,189,250	2 1/4	J-0	S	6/1/52-68 \$1,500,000 TO \$3,400,000	ROAD
	TURNPIKE EXTENSION BONDS	6/1/48	8/1/48		87,000,000	97.8	-1,214,000	536,215	85,622,915	3 1/4	J-0	T	6/1/68	TOLLS
	TOTAL				134,000,000		-2,248,000	760,465	131,812,165					
SOUTH CAROLINA	STATE HIGHWAY CERTIFICATES OF INDEBTEDNESS	1/15/48	2/1/48	CH. 565, L 46	10,000,000	100.07	7,001	16,042	10,023,043	1 3/4	J-J	S	1954, \$2,000,000; 1955-56, \$2,500,000; 1957, \$3,000,000; 1958, \$200,000; 1959, \$600,000; 1962, \$100,000; 1953, \$400,000; 1954, \$120,000; 1955-60, \$1,250,000	HIGHWAY-USER TAXES
	TOTAL	8/15/48	9/3/48		10,000,000	100.44	44,060	9,333	10,053,393	2.1	F-A	S		
TENNESSEE	CONSOLIDATED REIMBURSEMENT EXCHANGE BONDS 3/	7/1/48	7/1/48	CH. 165 L 37	382,500	PAR	-	25,375	20,076,436	(9/)	J-0	T	12/1/51, \$31,500; 12/1/52, \$126,300; 12/1/55, \$225,500	MOTOR-FUEL TAXES
TEXAS	REIMBURSEMENT OBLIGATIONS ASSUMED	-	-	-	34,076	-	-	-	34,076	-	-	-	-	MOTOR-FUEL TAXES
	COUNTY ROAD REFUNDING BONDS ASSUMED	-	-	-	9,340	-	-	-	9,340	-	-	-	-	MOTOR-FUEL TAXES
	TOTAL				43,416				43,416					
WASHINGTON	WASHINGTON TOLL BRIDGE AUTHORITY BONDS	3/1/48 & 4/13/48	4/13/48	CH. 173, L 37	14,000,000	95.0	-700,000	61,250	13,361,250	3 3/4	M-S	T	3/1/78	BRIDGE TOLLS
WEST VIRGINIA	STATE HIGHWAY BONDS, 8th REISSUE	6/1/48	6/10/48	CH. 7, L 47	1,000,000	100.093	533	1,408	1,001,941	(10/)	J-0	S	6/1/48 -72 \$40,000	HIGHWAY-USER TAXES
	TOTAL	12/1/48	12/10/48		2,000,000	100.008	1,067	2,514	2,003,881		J-0	S	12/1/49-73 \$80,000	
WISCONSIN	REIMBURSEMENT OBLIGATIONS ASSUMED; 11/ BUFFALO COUNTY - SERIES F	11/1/46	-	-	317,942	-	-	-	317,942	-	-	S	-	HIGHWAY-USER TAXES
	GRAND TOTAL				375,831,638		-4,317,997	1,099,330	372,612,971					

1/ THIS TABLE IS ONE OF A SERIES GIVING AVAILABLE INFORMATION CONCERNING STATE AND QUASI-STATE OBLIGATIONS INCURRED FOR HIGHWAY PURPOSES. WHILE SOME INFORMATION WAS NOT AVAILABLE, THE TABLES ARE REASONABLY COMPLETE. THE REMAINING TABLES IN THE SERIES ARE AS FOLLOWS: TABLE SB-2, CHANGE IN INDEBTEDNESS DURING YEAR; TABLE SB-2A, OBLIGATIONS OUTSTANDING AT END OF YEAR; TABLE SB-3, RECEIPTS AND DISBURSEMENTS FOR DEBT SERVICE; TABLE SB-5, FUTURE DEBT SERVICE REQUIREMENTS. WHEN BONDS WERE ISSUED PARTLY FOR HIGHWAYS AND PARTLY FOR OTHER PURPOSES, SUCH ISSUES HAVE BEEN CHARGED TO STATE HIGHWAYS, TO COUNTY OR OTHER LOCAL ROADS AND STREETS, AND TO MUNICIPALITIES, IN PROPORTION TO THE AMOUNTS OF THE TOTAL DEBT SERVICE REQUIREMENTS FOR EACH PURPOSE. THE AMOUNTS FOR EACH PORTION BEING CHARGED FROM THESE TABLES. ALSO LISTED ARE OBLIGATIONS ISSUED FOR TERMS OF LESS THAN TWO YEARS (INTEREST PAYMENTS, HOWEVER, ARE INCLUDED IN TABLE SB-3).

2/ COINCLIDES WITH DATE BONDS BEGAN TO BEAR INTEREST, UNLESS NOTED OTHERWISE.

3/ PAYMENT BY BOND PURCHASER FOR INTEREST ACCRUED FROM DATE OF ISSUE TO DATE OF SALE.

4/ IN MOST CASES, PREMIUM AND ACCRUED INTEREST ARE USED FOR DEBT SERVICE PAYMENTS. INTEREST REQUIREMENTS FOR TOLL FACILITY CONSTRUCTION BONDS ARE USUALLY PAID OUT OF BOND PROCEEDS DURING THE PERIOD OF CONSTRUCTION.

5/ IMPROVEMENT COMMISSION IS AUTHORIZED TO ACQUIRE OR CONSTRUCT ROADS AND BRIDGES CONNECTING STATE HIGHWAYS WITHIN COUNTIES, TO LEASE OR SELL THEM TO THE STATE ROAD DEPARTMENT, AND TO ISSUE BONDS TO FINANCE CONSTRUCTION, SECURED BY A PLEDGE OF MOTOR-FUEL TAX REVENUES CREDITED TO COUNTIES. BOND ISSUES FOR 13 COUNTIES ARE INCLUDED IN THIS TABLE.

6/ \$6,799,000 AT 2-1/2 PERCENT; \$7,923,000 AT 2-3/4 PERCENT; \$4,676,000 AT 3 PERCENT.

7/ \$560,000 AT 2-1/2 PERCENT; \$100,000 AT 2-3/8 PERCENT; \$2,450,000 AT 2.9 PERCENT; \$4,075,000 AT 3 PERCENT; \$2,375,000 AT 3-1/2 PERCENT; \$10,000 AT 3-3/4 PERCENT. TO COUNTIES IN PAYMENT OF REIMBURSEMENT OBLIGATIONS. NOT SOLD TO PUBLIC.

8/ \$161,000 AT 2-1/2 PERCENT; \$7,000 AT 3 PERCENT; \$25,000 AT 3 PERCENT; \$30,500 AT 3-1/2 PERCENT.

9/ \$161,000 AT 2-1/2 PERCENT; \$7,000 AT 3 PERCENT; \$25,000 AT 3 PERCENT; \$30,500 AT 3-1/2 PERCENT.

10/ \$2,080,000 AT 1-1/2 PERCENT; \$400,000 AT 1-3/4 PERCENT; \$920,000 AT 4 PERCENT.

11/ COUNTIES ISSUE BONDS AND TURN PROCEEDS OVER TO THE STATE. MATURITIES ARE PAID FROM STATE HIGHWAY-USER REVENUES; INTEREST FROM COUNTY REVENUES. AS OF DECEMBER 31, 1948, ONLY \$449,000 OF \$950,000 BUFFALO COUNTY ISSUE HAD BEEN TURNED OVER TO THE STATE.

1/ THIS TABLE IS ONE OF A SERIES GIVING AVAILABLE INFORMATION CONCERNING STATE AND QUASI-STATE OBLIGATIONS INCURRED FOR HIGHWAY PURPOSES. WHILE SOME INFORMATION WAS NOT AVAILABLE, THE TABLES ARE REASONABLY COMPLETE. THE REMAINING TABLES IN THE SERIES ARE AS FOLLOWS: TABLE SB-2, CHANGE IN INDEBTEDNESS DURING YEAR; TABLE SB-2A, OBLIGATIONS OUTSTANDING AT END OF YEAR; TABLE SB-3, RECEIPTS AND DISBURSEMENTS FOR DEBT SERVICE; TABLE SB-5, FUTURE DEBT SERVICE REQUIREMENTS. WHEN BONDS WERE ISSUED PARTLY FOR HIGHWAYS AND PARTLY FOR OTHER PURPOSES, SUCH ISSUES HAVE BEEN CHARGED TO STATE HIGHWAYS, TO COUNTY OR OTHER LOCAL ROADS AND STREETS, AND TO NON-HIGHWAY PURPOSES, RESPECTIVELY, IN PROPORTION TO THE AMOUNTS OF THE ORIGINAL ISSUES USED FOR THESE PURPOSES, WITH THE NON-HIGHWAY PORTION BEING OMITTED FROM THESE TABLES. ALSO OMITTED ARE OBLIGATIONS ISSUED FOR TERMS OF LESS THAN TWO YEARS (INTEREST PAYMENTS, HOWEVER, ARE INCLUDED IN TABLE SB-3).

2/ COINCLUES WITH DATE BONDS BEGAN TO BEAR INTEREST, UNLESS NOTED OTHERWISE.

3/ PAYMENT BY BOND PURCHASER FOR INTEREST ACCRUED FROM DATE OF ISSUE TO DATE OF SALE.

4/ IN MOST CASES, PREMIUM AND ACCRUED INTEREST ARE USED FOR DEBT SERVICE PAYMENTS. INTEREST REQUIREMENTS FOR TOLL FACILITY CONSTRUCTION BONDS ARE USUALLY PAID OUT OF BOND PROCEEDS DURING THE PERIOD OF CONSTRUCTION.

5/ IMPROVEMENT COMMISSION IS AUTHORIZED TO ACQUIRE OR CONSTRUCT ROADS AND BRIDGES CONNECTING STATE HIGHWAYS WITHIN COUNTIES, TO LEASE OR SELL THEM TO THE STATE ROAD DEPARTMENT, AND TO ISSUE BONDS TO FINANCE CONSTRUCTION, SECURED BY A REDEEM OF MOTOR-FUEL TAX REVENUES CREDITED TO COUNTIES. BOND ISSUES FOR 13 COUNTIES ARE INCLUDED IN THIS TABLE.

6/ \$6,299,000 AT 2-1/2 PERCENT, \$7,523,000 AT 2-3/4 PERCENT, \$4,678,000 AT 3 PERCENT.

7/ \$500,000 AT 2-1/2 PERCENT, \$100,000 AT 2-3/4 PERCENT, \$2,450,000 AT 2-9 PERCENT, \$4,075,000 AT 3 PERCENT, \$2,375,000 AT 3-10 PERCENT, \$110,000 AT 3-3/4 PERCENT.

8/ STATE CONSOLIDATED BONDS ISSUED TO COUNTIES IN PAYMENT OF REIMBURSEMENT OBLIGATIONS. NOT SOLD TO PUBLIC.

9/ \$151,000 AT 2-1/2 PERCENT, \$3,000 AT 2-3/4 PERCENT, \$26,000 AT 3 PERCENT, \$102,500 AT 3-1/2 PERCENT.

10/ \$2,000,000 AT 1-1/2 PERCENT, \$400,000 AT 1-3/4 PERCENT, \$500,000 AT 4 PERCENT.

11/ COUNTIES ISSUE BONDS AND TURN PROCEEDS OVER TO THE STATE. MATURITIES ARE PAID FROM STATE HIGHWAY-USER REVENUES; INTEREST FROM COUNTY REVENUES. AS OF DECEMBER 31, 1948, ONLY \$459,000 OF \$950,000 BUFFALO COUNTY ISSUE HAD BEEN TURNED OVER TO THE STATE.

## STATE OBLIGATIONS FOR HIGHWAYS-1948

## CHANGE IN INDEBTEDNESS DURING YEAR

TABLE SB-2, 10a/3  
SHEET 1 OF 4  
ISSUED SEPTEMBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	OBLIGATIONS  ISSUE	CLASSIFI- CATION 2/	OBLIGATIONS ISSUED 3/				OBLIGATIONS REDEEMED			OBLIGATIONS OUTSTANDING DECEMBER 31, 1948	SINKING FUND AND OTHER REDEMPTION RESERVES DECEMBER 31, 1948 4/	NET INDEBTEDNESS DECEMBER 31, 1948
			ORIGINAL ISSUES	REFUNDING ISSUES	TOTAL	WITH CURRENT INCOME AND DEBT RESERVES	BY REFUNDING	TOTAL				
ALABAMA	STATE HIGHWAY BONDS: 1ST ISSUE 2ND ISSUE 3RD ISSUE (FLORENCE BRIDGE) ALABAMA BRIDGE FINANCE CORPORATION REFUNDING BONDS  TOTAL	1 1 2 2*	- - - - -	- - - - -	- - - - -	\$500,000 900,000 60,000 379,000 1,839,000	- - - - -	\$500,000 900,000 60,000 379,000 1,839,000	\$10,031,000 11,890,000 389,000 2,512,000 24,821,000	- \$1,039,440 - 282,000 1,321,440	\$10,031,000 10,890,560 389,000 2,230,000 23,409,560	
ARIZONA	NONE		-	-	-	-	-	-	-	-	-	-
ARKANSAS	STATE HIGHWAY REFUNDING BONDS REFUNDING REIMBURSEMENT BONDS  TOTAL	1 5	- - -	- - -	- - -	2,191,905 1,081,095 3,273,000	- - -	2,191,905 1,081,095 3,273,000	79,140,967 39,034,033 118,175,000	3,765,320 1,852,132 5,622,452	75,375,647 37,181,906 112,552,453	
CALIFORNIA	STATE HIGHWAY BONDS: 1ST ISSUE 2ND ISSUE 3RD ISSUE CALIFORNIA TOLL BRIDGE AUTHORITY REFUNDING BONDS  TOTAL	1 1 1 4*	- - - - -	- - - - -	- - - - -	400,000 375,000 1,000,000 7,180,000 8,955,000	- - - - -	400,000 375,000 1,000,000 7,180,000 8,955,000	5,200,000 5,250,000 17,000,000 31,519,000 58,469,000	- - - 6,619,174 6,619,174	5,200,000 5,250,000 17,000,000 24,899,266 52,349,266	
COLORADO	REVENUE ANTICIPATION WARRANTS	1*	-	-	-	1,625,000	-	1,625,000	10,710,000	971,083	9,732,917	
CONNECTICUT 5/	TOLL ROAD AND BRIDGE BONDS STATE ASSUMED COUNTY BONDS (HERRITT PARKWAY)  TOTAL	4 4	- - -	- - -	- - -	860,000 1,000,000 1,860,000	- - -	860,000 1,000,000 1,860,000	18,240,000 3,136,000 21,376,000	- 562,000 568,000	18,240,000 2,574,000 20,820,000	
DELAWARE	STATE HIGHWAY REFUNDING BONDS LOAN OF 1939 STATE HIGHWAY IMPROVEMENT BONDS DELAWARE MEMORIAL BRIDGE BONDS STATE ASSUMED COUNTY BONDS  TOTAL	1 1 1 4* 6	- - - - -	- - - - -	- \$2,500,000 40,000,000 - 42,500,000	100,000 31,000 - - 305,000	- - - - -	100,000 31,000 - - 305,000	1,550,000 971,000 2,500,000 40,000,000 2,960,000	- - - - -	1,550,000 971,000 2,500,000 40,000,000 2,960,000	
FLORIDA	STATE IMPROVEMENT COMMISSION BONDS SPECIAL BRIDGE OBLIGATIONS ASSUMED SPECIAL BRIDGE OBLIGATIONS ASSUMED  TOTAL	1* 4* 6*	- - -	- - -	- 8,401,000 1,500,000 600,000 10,501,000	86,000 190,000 264,000 539,000	- - - -	86,000 190,000 264,000 539,000	8,316,000 244,000 4,275,000 16,867,250	20,000 244,000 40,548 304,548	8,296,000 4,031,000 4,234,702 16,562,702	
GEORGIA	REFUNDING REIMBURSEMENT BONDS	5	-	-	-	2,659,000	-	2,659,000	2,000	2,000	-	
IDaho	NONE		-	-	-	-	-	-	-	-	-	
ILLINOIS	STATE HIGHWAY BONDS: \$60,000,000 ISSUE \$100,000,000 ISSUE CAIRO BRIDGE COMMISSION BRIDGE REVENUE REFUNDING BONDS (MISSISSIPPI RIVER BRIDGE)  TOTAL	1 4* 4*	- - - -	- - - -	- - - -	5,978,000 284,000 6,225,000 -	- - - -	5,978,000 284,000 6,225,000 -	30,000 72,046,000 2,172,593 74,266,000	30,000 - 217,593 247,593	72,046,000 1,912,407 74,018,407	
INDIANA	NONE		-	-	-	-	-	-	-	-	-	
IOWA	STATE ASSUMED COUNTY BONDS	6	-	-	-	7,820,000	-	7,820,000	11,507,000	-	11,507,000	
KANSAS	REVENUE ANTICIPATION WARRANTS COUNTY BENEFIT DISTRICT BONDS ASSUMED  TOTAL	1 6	- - -	- - -	- - -	318,000 989,290 1,307,290	- - -	318,000 989,290 1,307,290	97,000 8,834,707 8,931,707	50,600 809,516 891,116	46,400 7,994,191 8,040,591	
KENTUCKY	STATE TOLL BRIDGE REFUNDING BONDS CAIRO BRIDGE COMMISSION BRIDGE REVENUE REFUNDING BONDS (OHIO RIVER BRIDGE)  TOTAL	4 4*	- - -	- - -	- - -	140,000 335,000 475,000	- - -	140,000 335,000 475,000	935,000 190,000 1,125,000	39,437 166,365 235,802	895,563 -6,365 889,198	

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE OBLIGATIONS FOR HIGHWAYS - 1948

## CHANGE IN INDEBTEDNESS DURING YEAR

TABLE SB-2, 1948  
SHEET 2 OF 4  
ISSUED SEPTEMBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	OBLIGATIONS		OBLIGATIONS OUTSTANDING JANUARY 1, 1948	OBLIGATIONS ISSUED 3/			OBLIGATIONS REDEEMED			OBLIGATIONS OUTSTANDING DECEMBER 31, 1948	SINKING FUND AND OTHER REDEMPTION RESERVES DECEMBER 31, 1948 2/	NET INDEBTEDNESS DECEMBER 31, 1948
	ISSUE	CLASSIFI- CATION 2/		ORIGINAL ISSUES	REFUNDING ISSUES	TOTAL	WITH CURRENT INCOME AND DEBT RESERVES	BY REFUNDING	TOTAL			
LOUISIANA	STATE HIGHWAY BONDS	1	\$101,732,000	-	-	-	\$4,743,000	-	\$4,743,000	\$96,989,000	\$13,821,985	\$83,167,015
MAINE	STATE HIGHWAY BONDS	1	10,180,500	-	-	-	1,729,000	-	1,729,000	8,451,500	-	8,451,500
	STATE TOLL BRIDGE BONDS	4	2,346,000	-	-	-	44,000	-	44,000	2,302,000	127,816	2,174,184
	MAINE TURNPIKE AUTHORITY BONDS	4*	20,000,000	-	-	-	-	-	-	20,000,000	-	20,000,000
	TOTAL		32,526,500	-	-	-	1,773,000	-	1,773,000	30,753,500	127,816	30,625,684
MARYLAND	STATE ANNUITY BONDS	1*	556,000	-	-	-	130,000	-	130,000	426,000	-	426,000
	STATE ROAD COMMISSION BONDS:											
	REFUNDING AND IMPROVEMENT BONDS	1*	5,833,000	-	-	-	580,000	-	580,000	5,253,000	689,394	4,563,606
	TOLL BRIDGE REFUNDING BONDS	4*	1,922,000	-	-	-	1,559,616	\$362,384	-	1,922,000	-	1,922,000
	CHESAPEAKE BAY FERRY BONDS	4*	2,210,000	-	-	-	2,210,000	-	2,210,000	-	-	-
	TOTAL		10,521,000	\$37,137,616	\$362,384	\$37,500,000	4,179,616	362,384	4,542,000	43,179,000	689,394	42,489,606
MASSACHUSETTS	METROPOLITAN PARKS - SERIES 2 - STATE HIGHWAY ISSUE MYSTIC RIVER BRIDGE AUTHORITY BONDS	1 4	89,000 -	- 27,000,000	- 27,000,000	- 8,500	- 8,500	- -	8,500 8,500	80,500 27,000,000	38,414 38,414	42,086 27,042,086
MICHIGAN	STATE HIGHWAY IMPROVEMENT BONDS	1	238,000	-	-	-	13,000	-	13,000	225,000	265,084	40,084
	STATE BRIDGE COMMISSION REFUNDING BONDS	4*	1,612,000	-	-	-	217,000	-	217,000	1,395,000	-	1,395,000
MINNESOTA	STATE HIGHWAY BONDS	1	1,850,000	-	-	-	230,000	-	230,000	1,620,000	265,084	1,354,916
	TOTAL		10,975,000	-	-	-	2,325,000	-	2,325,000	8,150,000	2,500,000	5,650,000
MISSISSIPPI	STATE HIGHWAY BONDS	1*	46,960,000	10,000,000	-	10,000,000	2,388,000	-	2,388,000	54,572,000	-	54,572,000
MISSOURI	STATE HIGHWAY REFUNDING BONDS	1*	9,518,000	-	-	-	200,000	-	200,000	9,318,000	-	9,318,000
	TOTAL		56,478,000	10,000,000	-	10,000,000	2,588,000	-	2,588,000	63,890,000	1,898,916	62,091,084
	STATE HIGHWAY BONDS	1	51,000,000	-	-	-	6,000,000	-	6,000,000	45,000,000	7,622,500	37,377,500
	FAIRFAX REGIONAL BRIDGE TOLL REVENUE BONDS	4*	349,000	-	-	-	122,000	-	122,000	227,000	-	227,000
MONTANA	REIMBURSEMENT OBLIGATIONS ASSUMED	6	235,940	1,780	-	1,780	32,188	-	32,188	205,752	-	205,752
	TOTAL		51,584,940	1,780	-	1,780	6,154,188	-	6,154,188	45,432,132	7,622,500	37,810,032
	TREASURY ANTICIPATION DEBENTURES	1*	1,503,000	5,000,000	-	5,000,000	2,000	-	2,000	6,501,000	708,164	5,792,836
	NONE		-	-	-	-	-	-	-	-	-	-
NEBRASKA	NONE		-	-	-	-	-	-	-	-	-	-
NEVADA	NONE		-	-	-	-	-	-	-	-	-	-
NEW HAMPSHIRE	STATE HIGHWAY BONDS	1	626,000	-	-	-	325,000	-	325,000	301,000	-	301,000
	HIGHWAY FLOOD BONDS:											
	STATE SHARE	3	218,400	-	-	-	109,200	-	109,200	109,200	-	109,200
	LOCAL SHARE	7	181,600	-	-	-	90,800	-	90,800	90,800	-	90,800
	TOTAL		400,000	-	-	-	200,000	-	200,000	200,000	-	200,000
	SUBTOTAL											
	HIGHWAY BONDS - CN. 137, 1939 LAWS:											
	STATE SHARE	3	2,104,500	-	-	-	343,500	-	343,500	2,061,000	-	2,061,000
	LOCAL SHARE	7	1,095,500	-	-	-	156,500	-	156,500	938,500	-	938,500
	SUBTOTAL		3,190,000	-	-	-	500,000	-	500,000	3,000,000	-	3,000,000
SULLIVAN - SCAMMELL BRIDGE BONDS	2	40,000	-	-	-	100,000	-	100,000	40,000	-	40,000	
STATE TOLL BRIDGE BONDS	4	405,000	650,000	-	650,000	64,000	-	64,000	955,000	347,593	607,407	
NEW HAMPSHIRE	MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE AUTHORITY REFUNDING BONDS	4*	2,272,000	-	-	-	64,000	-	64,000	2,208,000	23,125	2,184,875
	TOTAL		7,250,000	650,000	-	650,000	1,169,000	-	1,169,000	6,711,000	743,121	5,967,879

DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS											
STATE OBLIGATIONS FOR HIGHWAYS - 1948											
CHANGE IN INDEBTEDNESS DURING YEAR 1/											
TABLE 98-2, 1948 SHEET 3 OF 4 ISSUED SEPTEMBER 1949											
STATE	OBLIGATIONS ISSUE	CLASSIFI- CATION 2/	OBLIGATIONS ISSUED 3/			OBLIGATIONS REDEEMED			OBLIGATIONS OUTSTANDING DECEMBER 31, 1948	SINKING FUND AND OTHER REDEMPTION RESERVES DECEMBER 31, 1948 4/	NET INDEBTEDNESS DECEMBER 31, 1948
			ORIGINAL ISSUES	REFUNDING ISSUES	TOTAL	WITH CURRENT INCOME AND DEBT RESERVES	BY REFUNDING	TOTAL			
NEW JERSEY	STATE HIGHWAY BONDS	1	\$20,000,000	-	-	-	-	-	\$20,000,000	-	-
	HIGHWAY IMPROVEMENT BONDS:										
	SERIES A:										
	STATE SHARE	3	12,600,000	-	-	\$468,000	-	\$468,000	12,222,000	-	\$12,222,000
	LOCAL SHARE	7	1,410,000	-	-	52,000	-	52,000	1,358,000	-	1,358,000
	SUBTOTAL		14,000,000	-	-	520,000	-	520,000	13,580,000	-	13,580,000
	SERIES B: STATE	1	11,320,000	-	-	360,000	-	360,000	10,960,000	-	10,960,000
	SERIES C: LOCAL	7	1,530,000	-	-	50,000	-	50,000	1,480,000	-	1,480,000
	SERIES D: LOCAL	7	1,710,000	-	-	50,000	-	50,000	1,660,000	-	1,660,000
	SERIES E: STATE	1	7,400,000	-	-	-	-	-	7,400,000	-	7,400,000
NEW MEXICO	SUBTOTAL, HIGHWAY IMPROVEMENT BONDS		36,660,000	-	\$5,000,000	980,000	-	980,000	37,640,000	210,000	37,430,000
	DELTAWARE RIVER JOINT TOLL BRIDGE COMMISSION REVENUE BONDS	4*	1,268,000	-	-	333,000	-	333,000	1,035,000	369,046	665,954
	TOTAL		57,428,000	-	5,000,000	1,313,000	-	1,313,000	61,115,000	20,579,046	40,535,954
	GAS TAX DEBENTURES	1	21,247,000	-	-	1,376,000	-	1,376,000	22,869,000	447,471	22,421,529
	STATE HIGHWAY IMPROVEMENT BONDS - SERIAL	1	9,600,000	-	-	-	-	-	9,600,000	-	9,600,000
	STATE HIGHWAY IMPROVEMENT BONDS - SINKING FUND	1	80,000,000	-	-	-	-	-	80,000,000	60,243,188	19,756,812
	STATE HIGHWAY GRADE CROSSING ELIMINATION BONDS	2	124,995,000	-	-	3,900,000	-	3,900,000	121,095,000	-	121,095,000
	GENERAL STATE IMPROVEMENT BONDS - STATE HIGHWAY SHARE	3	14,357,253	-	-	1,278,970	-	1,278,970	13,078,283	-	13,078,283
	STATE PARK SYSTEM BONDS - STATE HIGHWAY SHARE	3	160,000	-	-	40,000	-	40,000	120,000	-	120,000
	NEW YORK STATE BRIDGE AUTHORITY BONDS	4*	200,000	-	-	-	-	-	200,000	-	200,000
NORTH CAROLINA	NIAGARA FRONTIER BRIDGE AUTHORITY BONDS	4*	1,728,000	-	-	129,000	-	129,000	1,599,000	687,894	911,106
	JONES BEACH PARKWAY AUTHORITY REFUNDING BONDS	4*	5,000,000	-	-	-	-	-	5,000,000	-	5,000,000
	WHITETACE MOUNTAIN AUTHORITY REFUNDING BONDS	4*	1,045,000	-	-	64,000	-	64,000	981,000	-	981,000
	THOUSAND ISLANDS BRIDGE AUTHORITY REFUNDING BONDS	4*	3,500,000	-	-	135,000	-	135,000	3,365,000	-	3,365,000
	LAKE CHARLEPIN BRIDGE COMMISSION REFUNDING BONDS	4*	1,008,000	-	-	290,000	-	290,000	818,000	-	818,000
	BUFFALO AND FORT ERIE BRIDGE AUTHORITY REFUNDING BONDS	4*	2,550,000	-	-	-	-	-	2,550,000	350,000	2,200,000
	TOTAL		244,238,253	-	-	6,236,970	-	6,236,970	238,001,283	61,461,082	176,520,201
	STATE HIGHWAY BONDS	1	40,656,000	-	-	4,900,000	-	4,900,000	35,756,000	-	35,756,000
	CAPE FEAR RIVER BRIDGE BONDS	2	622,000	-	-	75,000	-	75,000	547,000	-	547,000
	TOTAL		41,281,000	-	-	4,975,000	-	4,975,000	36,306,000	17,165,281	19,140,719
NORTH DAKOTA	STATE HIGHWAY ANTICIPATION CERTIFICATES	1	-	-	2,965,000	-	-	-	2,965,000	299,770	2,665,230
	OHIO BRIDGE COMMISSION REFUNDING BONDS	4*	1,165,000	-	-	-	-	-	-	146,024	568,976
OKLAHOMA	NONE		-	-	-	-	-	-	-	-	-
	STATE HIGHWAY BONDS	1	3,350,000	-	-	500,000	-	500,000	2,850,000	-	2,850,000
PENNSYLVANIA	STATE HIGHWAY BONDS	1	42,688,000	-	-	2,000,000	-	2,000,000	40,688,000	25,340,841	15,347,159
	DELAWARE RIVER JOINT COMMISSION TOLL BRIDGE REFUNDING BONDS	4*	27,450,000	-	-	1,700,000	-	1,700,000	25,750,000	1,579,811	24,170,189
	PENNSYLVANIA TURNPIKE AUTHORITY REFUNDING BONDS	4*	45,086,000	-	-	87,000,000	-	87,000,000	92,086,000	45,086,000	47,000,000
	PENNSYLVANIA TURNPIKE AUTHORITY REVENUE BONDS	4*	115,224,000	-	-	134,000,000	-	134,000,000	249,224,000	72,086,652	177,137,348
	TOTAL		240,458,000	-	-	193,700,000	-	193,700,000	434,158,000	1,081,616	433,076,384
RHODE ISLAND	SPECIAL STATE BRIDGE BONDS	2	4,574,000	-	-	-	-	-	4,574,000	1,081,616	3,492,384
	JAMESTOWN BRIDGE COMMISSION BONDS	4*	1,808,000	-	-	-	-	-	1,808,000	-	1,808,000
SOUTH CAROLINA	TOTAL		6,382,000	-	-	-	-	-	6,382,000	-	6,382,000
	STATE HIGHWAY CERTIFICATES OF INDEBTEDNESS	1	38,896,600	-	20,000,000	4,515,100	-	4,515,100	54,381,500	-	54,381,500
	STATE HIGHWAY CERTIFICATES OF INDEBTEDNESS	5	6,480,100	-	-	1,229,900	-	1,229,900	5,250,200	5,121,550	228,650
	STATE REIMBURSEMENT BONDS	6	3,880,196	-	-	757,476	-	757,476	3,122,720	9,000	3,093,720
	STATE ASSUMED COUNTY BONDS		49,362,196	-	20,000,000	6,532,476	-	6,532,476	62,894,320	5,130,550	57,763,770
	TOTAL		98,625,092	-	20,000,000	12,035,076	-	12,035,076	110,660,168	5,130,550	105,529,618

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE OBLIGATIONS FOR HIGHWAYS - 1948  
CHANGE IN INDEBTEDNESS DURING YEAR 1/TABLE SB-2, 1948  
SHEET 4 OF 4  
ISSUED SEPTEMBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	OBLIGATIONS		OBLIGATIONS ISSUED 3/				OBLIGATIONS REDEEMED			OBLIGATIONS OUTSTANDING JANUARY 1, 1948	SINKING FUND AND OTHER RECEPTION DECEMBER 31, 1948 4/	NET INDEBTEDNESS DECEMBER 31, 1948
	ISSUE	CLASSIFI- CATION 2/	ORIGINAL ISSUES	REFUNDING ISSUES	TOTAL	WITH CURRENT INCOME AND DEBT RESERVES	BY REFUNDING	TOTAL				
SOUTH DAKOTA	NONE		-	-	-	-	-	-	-	-	-	-
	STATE HIGHWAY BONDS	1			\$52,000			\$25,000		\$25,000	\$27,000	\$27,000
	STATE HIGHWAY REFUNDING BONDS	1			11,108,000			-		-	11,108,000	2,592,738
	STATE TOLL BRIDGE BONDS	4			2,000			-		-	2,000	2,000
	CONSOLIDATED REFUNDING TOLL BRIDGE BONDS	4			3,057,000			1,114,000		1,114,000	1,943,000	1,943,000
TENNESSEE	CONSOLIDATED REFUNDING TOLL BRIDGE BONDS	5			27,033,000			\$392,500		\$392,500	27,047,500	2,894,500
	REIMBURSEMENT OBLIGATIONS ASSUMED	6			4,333,047			571,417		\$392,500	3,429,130	63,052
	TOTAL				45,695,047			392,500		392,500	2,480,917	7,451,790
	REIMBURSEMENT OBLIGATIONS ASSUMED	6			47,252,647			\$34,076		9,340	5,919,163	41,376,900
	NONE				-			-		-	-	-
UTAH												
VERMONT	MISSED 1901 BAY BRIDGE BONDS	2			276,000			14,000		14,000	262,000	14,000
	FLOOD BONDS OF 1927 - LOCAL ROADS	7			817,344			421,978		421,978	395,366	395,366
	TOTAL				1,093,344			435,978		435,978	657,366	409,366
VIRGINIA												
WASHINGTON	NONE				-			-		-	-	-
	EMERGENCY RELIEF BONDS:											
	STATE HIGHWAY SHARE	3			332,389			60,786		60,786	271,603	-
	LOCAL ROAD SHARE	7			454,734			83,160		83,160	371,574	-
	SUBTOTAL				787,123			143,946		143,946	643,177	643,177
WEST VIRGINIA	WASHINGTON TOLL BRIDGE AUTHORITY REFUNDING BONDS	4*			3,220,000			1,210,000		1,210,000	2,010,000	1,383,824
	WASHINGTON TOLL BRIDGE AUTHORITY REVENUE BONDS	4*			3,650,000			14,000,000		-	17,650,000	1,284,252
	STATE ASSUMED COUNTY BRIDGE BONDS	6			120,000			14,000		14,000	106,000	106,000
	TOTAL				7,777,123			14,000,000		1,367,946	20,409,177	3,297,853
	STATE HIGHWAY BONDS	1			64,732,000			6,213,000		6,213,000	61,519,000	3,832,668
WISCONSIN	STATE TOLL BRIDGE REFUNDING BONDS	4			3,410,000			399,000		399,000	3,011,000	799,868
	TOTAL				68,142,000			3,000,000		3,000,000	64,530,000	4,631,876
	REIMBURSEMENT OBLIGATIONS ASSUMED	6			1,973,050			317,942		-	1,934,942	-
	STATE HIGHWAY REFUNDING BONDS	1			1,520,000			-		-	1,520,000	-
	REGULAR STATE HIGHWAY BONDS											
WYOMING	SPECIAL STATE ISSUES FOR BRIDGES AND GRADE CROSSINGS	1			819,114,972			59,826,000		-	865,952,467	-
	SPECIAL CONSTRUCTION ISSUES - STATE HIGHWAY SHARE	2			133,809,000			-		-	4,428,000	-
	TOLL ROAD AND BRIDGE BONDS	3			30,182,542			207,287,616		362,384	2,304,456	-
	STATE ISSUES FOR REIMBURSEMENT	4			205,422,000			47,362,384		-	439,557,000	-
	SUBTOTAL, STATE ISSUES FOR STATE HIGHWAYS	5			76,385,528			392,500		-	72,436,033	-
	REIMBURSEMENT OBLIGATIONS ASSUMED	6			1,264,937,042			267,113,616		362,384	1,464,226,586	-
	TOTAL OBLIGATIONS FOR STATE HIGHWAYS				94,216,727			47,754,884		401,840	17,049,244	-
	STATE ISSUES FOR LOCAL ROADS AND BRIDGES				268,067,414			47,764,224		764,224	103,030,040	-
	TOTAL HIGHWAY OBLIGATIONS OF STATES	7			1,366,312,947			315,831,638		904,438	1,571,995,367	-
					268,067,414			47,764,224		764,224	103,030,040	-

1/ SEE TABLE SB-1 FOR GENERAL NOTE ON SB SERIES.  
 2/ FOR PURPOSES OF THIS ANALYSIS, BOND ISSUES HAVE BEEN CLASSIFIED IN ACCORDANCE WITH THE TYPES OF ISSUES SUMMARIZED ON SHEET 4.  
 3/ SEE TABLE SB-1 FOR ADDITIONAL INFORMATION.  
 4/ EXCLUDES AMOUNTS RESERVED SOLELY FOR INTEREST PAYMENTS.  
 5/ DOES NOT INCLUDE ADVANCES BY TOWNS IN ANTICIPATION OF STATE AID.

AS WELL AS BY SPECIFIC REVENUES. (NO ATTEMPT HAS BEEN MADE TO DETERMINE THE STATUS OF REIMBURSEMENT OBLIGATIONS.)

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

## STATE OBLIGATIONS FOR HIGHWAYS - 1948

## OBLIGATIONS OUTSTANDING AT END OF YEAR

TABLE SB-2A, 1048  
ISSUED SEPTEMBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	FOR STATE HIGHWAYS							STATE ISSUES FOR LOCAL ROADS AND BRIDGES	TOTAL HIGHWAY OBLIGATIONS OF STATE 3/	STATE
	REGULAR STATE HIGHWAY BONDS	SPECIAL STATE ISSUES FOR BRIDGES AND GRADE CROSSINGS	SPECIAL CONSTRUCTION STATE HIGHWAY SHARE	TOLL ROAD AND BRIDGE BONDS	STATE ISSUES FOR REIMBURSEMENT 2/	SUBTOTAL, STATE ISSUES FOR STATE HIGHWAYS	REIMBURSEMENT OBLIGATIONS ASSUMED 2/			
ALABAMA	\$21,921,000	\$2,900,000	-	-	-	\$24,821,000	-	\$24,821,000	-	ALABAMA
ARIZONA 1/	-	-	-	-	-	-	-	-	-	ARIZONA 1/
ARKANSAS	79,140,967	-	-	-	\$39,034,033	118,175,000	-	118,175,000	-	ARKANSAS
CALIFORNIA	27,450,000	-	-	\$31,519,000	-	58,969,000	-	58,969,000	-	CALIFORNIA
COLORADO	10,710,000	-	-	-	-	10,710,000	-	10,710,000	-	COLORADO
CONNECTICUT 5/	5,021,000	-	-	5/ 21,376,000	-	21,376,000	(6/)	21,376,000	-	CONNECTICUT 5/
DELAWARE	8,316,000	-	-	40,000,000	-	45,021,000	\$2,960,000	47,981,000	-	DELAWARE
FLORIDA	-	-	-	4,275,000	-	12,591,000	4,276,250	16,867,250	-	FLORIDA
GEORGIA	-	-	-	-	2,000	2,000	-	2,000	-	GEORGIA
IDAHO 1/	-	-	-	-	-	-	-	-	-	IDAHO 1/
ILLINOIS	72,076,000	-	-	2,190,000	-	74,266,000	-	74,266,000	-	ILLINOIS
INDIANA 1/	-	-	-	-	-	-	-	-	-	INDIANA 1/
IOWA	-	-	-	-	-	-	11,507,000	11,507,000	-	IOWA
KANSAS	97,000	-	-	-	-	97,000	8,931,707	8,931,707	-	KANSAS
KENTUCKY	-	-	-	1,125,000	-	1,125,000	-	1,125,000	-	KENTUCKY
LOUISIANA	96,989,000	-	-	-	-	96,989,000	-	96,989,000	-	LOUISIANA
MAINE	8,451,500	-	-	22,302,000	-	30,753,500	-	30,753,500	-	MAINE
MARYLAND	5,679,000	-	-	37,500,000	-	43,179,000	-	43,179,000	-	MARYLAND
MASSACHUSETTS	86,500	-	-	27,080,000	-	27,080,500	-	27,080,500	-	MASSACHUSETTS
MICHIGAN	225,000	-	-	1,395,000	-	1,620,000	-	1,620,000	-	MICHIGAN
MINNESOTA	8,150,000	-	-	-	-	8,150,000	-	8,150,000	-	MINNESOTA
MISSISSIPPI	63,890,000	-	-	-	-	63,890,000	-	63,890,000	-	MISSISSIPPI
MISSOURI	45,000,000	-	-	227,000	-	45,227,000	205,532	45,432,532	-	MISSOURI
MONTANA	6,501,000	-	-	-	-	6,501,000	-	6,501,000	-	MONTANA
NEBRASKA 1/	-	-	-	-	-	-	-	-	-	NEBRASKA 1/
NEVADA 1/	301,000	40,000	\$2,170,200	3,170,000	-	5,681,200	-	5,681,200	\$1,029,800	NEVADA 1/
NEW HAMPSHIRE	43,360,000	-	12,222,000	1,035,000	-	56,617,000	-	56,617,000	4,498,000	NEW HAMPSHIRE
NEW JERSEY	-	-	-	-	-	-	-	-	-	NEW JERSEY
NEW MEXICO	22,869,000	121,095,000	13,198,283	14,508,000	-	22,869,000	-	22,869,000	-	NEW MEXICO
NEW YORK	89,200,000	-	-	-	-	238,001,283	-	238,001,283	-	NEW YORK
NORTH CAROLINA	35,756,000	550,000	-	-	-	36,306,000	-	36,306,000	-	NORTH CAROLINA
NORTH DAKOTA	2,925,000	-	-	-	-	2,925,000	-	2,925,000	-	NORTH DAKOTA
OHIO	-	-	-	675,000	-	675,000	-	675,000	-	OHIO
OKLAHOMA 1/	-	-	-	-	-	-	-	-	-	OKLAHOMA 1/
OREGON	2,850,000	-	-	-	-	2,850,000	-	2,850,000	-	OREGON
PENNSYLVANIA	40,633,000	-	-	204,836,000	-	245,524,000	-	245,524,000	-	PENNSYLVANIA
RHODE ISLAND	-	4,574,000	-	1,808,000	-	6,382,000	-	6,382,000	-	RHODE ISLAND
SOUTH CAROLINA	54,381,500	-	-	-	5,350,500	59,732,000	3,098,320	62,830,320	-	SOUTH CAROLINA
SOUTH DAKOTA 1/	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA 1/
TENNESSEE	11,135,000	-	-	1,945,000	27,047,500	40,127,500	3,429,130	43,556,630	-	TENNESSEE
TEXAS	-	-	-	-	-	-	41,376,900	41,376,900	-	TEXAS
UTAH 1/	-	-	-	-	-	-	-	-	-	UTAH 1/
VERMONT	-	262,000	-	-	-	262,000	-	262,000	395,366	VERMONT
VIRGINIA 1/	-	-	-	-	-	-	-	-	-	VIRGINIA 1/
WASHINGTON	-	-	271,603	19,660,000	-	19,931,603	106,000	20,037,603	371,574	WASHINGTON
WEST VIRGINIA	61,519,000	-	-	3,011,000	-	64,530,000	-	64,530,000	-	WEST VIRGINIA
WISCONSIN	-	-	-	-	-	-	1,934,942	1,934,942	-	WISCONSIN
WYOMING	1,270,000	-	-	-	-	1,270,000	-	1,270,000	-	WYOMING
TOTAL	\$25,952,467	129,421,000	27,862,086	439,557,000	71,434,033	1,494,226,586	77,128,781	1,571,955,367	6,294,740	TOTAL

1/ SEE TABLE SB-1 FOR GENERAL NOTE ON SB SERIES.

2/ MANY STATES HAVE ASSUMED OR ISSUED OBLIGATIONS TO REIMBURSE LOCAL GOVERNMENTS FOR THEIR CONTRIBUTION TO THE COST OF STATE HIGHWAYS, OR LOCAL ROADS NOW ON STATE SYSTEMS. WHERE OBLIGATIONS HAVE BEEN ASSUMED, THEY ARE SHOWN IN THIS TABLE UNDER "REIMBURSEMENT OBLIGATIONS ASSUMED". THE REIMBURSEMENT OBLIGATION USUALLY CONSISTS OF EITHER (A) LOCAL BONDS ASSUMED IN WHOLE OR IN PART BY THE STATE, OR (B) THE VALUE OF THE LOCAL CONTRIBUTION FOR WHICH THE STATE HAS PLEDGED SPECIFIC PAYMENTS OVER A PERIOD OF YEARS. WHERE STATE BONDS HAVE BEEN ISSUED TO REFUND LOCAL BONDS UNDER PLAN (A), OR TO REIMBURSE LOCAL GOVERNMENTS UNDER PLAN (B), THEY ARE INCLUDED WITH "TOLL ROAD AND BRIDGE BONDS".

3/ AGREES WITH "OBLIGATIONS OUTSTANDING DECEMBER 31, 1942" ON TABLE SB-2.

4/ NO STATE INCLUDE ADVANT AS OF DECEMBER 31, 1940.

5/ DOES NOT INCLUDE OBLIGATIONS BY TOWNS IN ANTICIPATION OF STATE AID.

6/ REIMBURSEMENT OBLIGATIONS ASSUMED FOR THE MERRITT PARKWAY, A TOLL FACILITY, ARE INCLUDED WITH "TOLL ROAD AND BRIDGE BONDS".

1/ SEE TABLE SB-1 FOR GENERAL NOTE ON SB SERIES.

2/ MANY STATES HAVE ASSUMED OR ISSUED OBLIGATIONS TO REIMBURSE LOCAL GOVERNMENTS FOR THEIR CONTRIBUTION TO THE COST OF STATE HIGHWAYS, OR LOCAL ROADS NOW ON STATE SYSTEMS. WHERE OBLIGATIONS HAVE BEEN ASSUMED, THEY ARE SHOWN IN THIS TABLE UNDER "REIMBURSEMENT OBLIGATIONS ASSUMED". THE REIMBURSEMENT OBLIGATION USUALLY CONSISTS OF EITHER (A) LOCAL BONDS ASSUMED IN WHOLE OR IN PART BY THE STATE, OR (B) THE VALUE OF THE LOCAL CONTRIBUTION FOR WHICH THE STATE HAS PLEDGED SPECIFIC PAYMENTS OVER A PERIOD OF YEARS. WHERE STATE BONDS HAVE BEEN ISSUED TO REFUND LOCAL BONDS UNDER PLAN (A), OR TO REIMBURSE LOCAL GOVERNMENTS UNDER PLAN (B), THEY ARE

SHOWN UNDER "STATE ISSUES FOR REIMBURSEMENT".

3/ AGREES WITH "OBLIGATIONS OUTSTANDING DECEMBER 31, 1948" ON TABLE SB-2.

4/ NO STATE HIGHWAY DEBT AS OF DECEMBER 31, 1948.

5/ DOES NOT INCLUDE ADVANCES BY TOWNS IN ANTICIPATION OF STATE AID.

6/ REIMBURSEMENT OBLIGATIONS ASSUMED FOR THE HERRITT PARKWAY, A TOLL FACILITY, ARE INCLUDED WITH "TOLL ROAD AND BRIDGE BONDS".



## STATE OBLIGATIONS FOR HIGHWAYS - 1948

## RECEIPTS AND DISBURSEMENTS FOR DEBT SERVICE

TABLE 50-3, 1948  
SHEET 1 OF 3  
ISSUED SEPTEMBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	OBLIGATIONS		BALANCE IN SINKING FUND OR DEBT RESERVE JANUARY 1, 1948	RECEIPTS APPLICABLE TO DEBT SERVICE							DISBURSEMENTS					BALANCE IN SINKING FUND OR DEBT RESERVE DECEMBER 31, 1948	
	CLASSIFICATION	ISSUE		TOLLS	GENERAL FUND PROCEEDS FROM LOCAL GOVERNMENTS AND PROPERTY TAXES	PROCEEDS OF SALE OF BONDS	NET EARNINGS OF SINKING FUND	MISCELLANEOUS INCOME	TOTAL RECEIPTS	INTEREST	ADMINISTRATION	TOTAL ADMINISTRATION	REDEMPTIONS				TOTAL DISBURSEMENTS
													PAR VALUE	PREMIUM OR DISCOUNT	TOTAL		
ALABAMA	A	STATE HIGHWAY BONDS	\$1,059,086	-	-	-	-	\$2,539,913	\$881,470	-	-	\$1,460,000	-	\$2,441,470	\$1,157,229		
	A	BRIDGE FINANCE CORPORATION BONDS	60,221	-	-	-	-	525,214	39,465	-	-	39,465	-	217,593	101,040		
		TOTAL	1,119,377	-	-	-	-	3,065,127	1,020,935	-	-	1,020,935	-	2,658,935	1,258,269		
ARIZONA	-	NONE	-	-	-	-	-	-	-	-	-	-	-	-	-		
ARKANSAS	A	STATE HIGHWAY BONDS	7,271,015	-	-	-	-	4,897,765	2,577,544	\$3,547	2,581,111	2,191,000	-	4,773,016	7,385,764		
	A	STATE ISSUED FOR REIMBURSEMENT	3,482,754	-	-	-	-	2,395,923	1,271,310	1,750	1,273,060	1,081,000	-	2,354,155	3,598,552		
		TOTAL	10,753,769	-	-	-	-	7,293,688	3,848,854	5,297	3,854,171	3,273,000	-	7,127,171	10,984,316		
CALIFORNIA	A	STATE HIGHWAY BONDS	3,013,187	-	-	-	-	3,013,187	1,238,187	317,651	1,279,844	1,775,000	-	3,053,632	4,832,821		
	B	TOLL BRIDGE AUTHORITY BONDS	-	-	-	80,000	80,000	80,000	80,000	31,651	31,651	7,150,000	118,640	7,268,640	11,709,661		
		TOTAL	6,930,643	-	-	80,000	80,000	3,093,187	1,318,187	349,302	1,318,187	8,925,000	118,640	11,183,688	20,694,716		
COLORADO	-	REVENUE ANTICIPATION WARRANTS	999,979	-	-	1,239	1,239	1,976,639	327,394	-	327,394	1,625,000	-	1,952,394	1,024,424		
CONNECTICUT	B	TOLL ROAD AND BRIDGE BONDS	604,344	-	-	-	-	2,159,634	315,978	-	315,978	1,880,000	-	2,196,978	568,000		
	C	REPAYMENT OF ADVANCES BY TOWNS IN ANTICIPATION OF STATE AID 5/	51,381	-	-	-	-	51,381	-	-	-	51,381	-	51,381	-		
		TOTAL	655,725	-	-	-	-	2,211,015	315,978	-	315,978	1,931,381	-	2,248,359	568,000		
DELAWARE	A	STATE HIGHWAY BONDS	180,404	-	-	-	-	4,000,000	571,404	-	571,404	131,000	-	180,404	3,200,000		
	B	STATE TOLL BRIDGE BONDS	-	-	-	73,266	73,266	4,073,266	800,000	-	800,000	305,000	-	878,266	3,200,000		
	C	REIMBURSEMENT OBLIGATIONS ASSUMED	-	-	-	-	-	4,073,266	800,000	-	800,000	305,000	-	878,266	3,200,000		
		TOTAL	-	-	-	-	-	8,073,266	1,600,000	-	1,600,000	610,000	-	1,600,000	3,200,000		
FLORIDA	A	STATE IMPROVEMENT COMMISSION BONDS	370,029	-	-	281,095	281,095	281,095	59,448	88,641	148,089	105,000	600	253,769	27,286		
	B	SPECIAL BRIDGE OBLIGATIONS ASSUMED	32,064	-	-	39,375	39,375	39,375	69,963	11,262	81,226	190,000	-	271,226	431,680		
	C	SPECIAL BRIDGE OBLIGATIONS ASSUMED	102,093	-	-	4,400	4,400	4,400	154,272	89	154,361	259,000	-	259,000	30,548		
		TOTAL	504,186	-	-	324,870	324,870	324,870	233,683	108,939	383,577	454,000	600	594,265	489,514		
GEORGIA	A	STATE ISSUES FOR REIMBURSEMENT	5,470,753	-	-	-	-	1,036,688	283,594	-	283,594	2,658,000	-	2,941,682	2,832,623		
IDAHO	-	NONE	-	-	-	-	-	-	-	-	-	-	-	-	-		
ILLINOIS	A	STATE HIGHWAY BONDS	157,100	-	-	-	-	9,000,000	3,015,120	-	3,015,120	5,978,000	-	8,993,120	163,980		
	B	TOLL BRIDGE COMMISSION BONDS	153,032	-	-	-	-	340,832	16,481	-	16,481	247,000	2,120	263,521	277,593		
		TOTAL	310,132	-	-	-	-	9,340,832	3,031,601	-	3,031,601	6,225,000	2,120	9,279,391	381,573		
INDIANA	-	NONE	-	-	-	-	-	-	-	-	-	-	-	-	-		
IOWA	C	REIMBURSEMENT OBLIGATIONS ASSUMED	-	-	-	-	-	8,180,800	352,154	8,736	360,890	7,820,000	-	8,180,890	-		
KANSAS	A	STATE HIGHWAY BONDS	149,650	-	-	-	-	2,317,172	16,602	2	16,602	318,000	-	334,602	82,220		
	C	REIMBURSEMENT OBLIGATIONS ASSUMED	829,806	-	-	-	-	1,000,000	16,600	-	16,600	929,290	-	945,890	90,576		
		TOTAL	979,456	-	-	-	-	2,317,172	33,202	2	33,202	1,307,290	-	1,280,492	172,796		
KENTUCKY	B	STATE TOLL BRIDGE BONDS	21,931	-	-	-	-	118,281	20,813	65	20,878	140,000	437	161,315	39,437		
	B	TOLL BRIDGE COMMISSION BONDS	170,277	-	-	-	-	326,570	10,599	525	11,124	335,000	4,358	350,482	196,365		
		TOTAL	192,208	-	-	-	-	444,851	31,412	590	32,002	475,000	4,795	511,797	235,802		
LOUISIANA	A	STATE HIGHWAY BONDS	12,298,101	-	-	-	-	10,082,765	3,957,173	3,308	3,960,481	4,705,000	-	8,665,481	13,775,495		
MAINE	A	STATE HIGHWAY BONDS	294,360	-	-	-	-	2,061,720	355,720	-	355,720	1,706,000	-	2,061,720	378,048		
	B	STATE TOLL BRIDGE BONDS	512,500	-	-	711	711	971,018	53,322	-	53,322	60,000	-	113,322	378,048		
	B	TURNPIKE AUTHORITY BONDS	806,860	-	-	-	-	2,624,108	312,600	1,900	314,500	1,766,000	-	2,580,500	353,478		
		TOTAL	1,606,720	-	-	-	-	5,657,891	921,242	1,900	923,142	1,766,000	-	2,689,142	741,526		
MARYLAND	A	STATE ANNUITY BONDS	-	-	-	-	-	144,730	14,730	-	14,730	130,000	-	144,730	-		
	A	STATE ROADS COMMISSION BONDS	-	-	-	-	-	697,548	106,548	-	106,548	580,000	-	686,548	609,394		
	B	TOLL BRIDGE AND FERRY BONDS	-	-	-	11,000	11,000	1,061,432	133,382	133,382	133,382	118,220	-	251,602	3,487,204		
		TOTAL	-	-	-	-	-	1,759,490	185,062	-	185,062	698,000	-	883,062	4,077,598		
MASSACHUSETTS	A	STATE HIGHWAY BONDS	36,853	-	-	1,561	1,561	13,433	3,372	-	3,372	8,500	-	11,872	38,414		
	B	STATE TOLL BRIDGE BONDS	-	-	-	277,338	277,338	2,092,820	295,625	25,820	321,445	8,500	-	331,445	1,484,372		
		TOTAL	36,853	-	-	277,338	277,338	2,106,253	926,997	25,820	926,997	8,500	-	952,317	1,522,786		















DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

 HIGHWAY CONSTRUCTION CONTRACTS AWARDED BY  
 STATE HIGHWAY DEPARTMENTS 1/

CALENDAR YEAR 1948

TABLE CA-3, 1948  
ISSUED JANUARY 1949

STATE	PROJECTS FINANCED PARTIALLY OR ENTIRELY WITH FEDERAL FUNDS				PROJECTS FINANCED WITHOUT FEDERAL FUNDS			TOTAL, ALL PROJECTS		
	NUMBER OF PROJECTS	COST	FEDERAL FUNDS	MILES	NUMBER OF PROJECTS	COST	MILES	NUMBER OF PROJECTS	COST	MILES
		1,000 DOLLARS	1,000 DOLLARS			1,000 DOLLARS			1,000 DOLLARS	
ALABAMA	103	9,735	5,753	480	43	1,794	138	146	11,529	618
ARIZONA	38	8,934	6,009	127	20	2,744	136	58	11,678	263
ARKANSAS	52	2,916	1,975	92	5	767	34	57	3,683	126
CALIFORNIA	88	31,317	16,964	342	292	31,673	552	380	62,990	894
COLORADO	94	14,432	8,620	335	8	575	17	102	15,007	352
CONNECTICUT	24	7,634	3,911	34	164	9,751	131	188	17,385	165
DELAWARE	18	4,856	2,955	74	3	2/ 11,438	(3/)	21	16,294	74
FLORIDA	25	5,823	2,666	129	60	11,646	316	85	17,469	445
GEORGIA	143	27,935	14,267	711	20	1,517	71	163	29,452	782
IDAHO	38	5,881	4,365	194	21	1,702	170	59	7,583	364
ILLINOIS	184	26,042	13,123	504	90	3,520	46	274	29,562	550
INDIANA	71	17,413	9,294	121	45	8,311	432	116	25,724	553
IOWA	429	20,737	10,342	1,360	7	74	21	436	20,811	1,381
KANSAS	348	17,034	8,692	1,744	108	2,225	505	456	19,259	2,249
KENTUCKY	39	7,012	3,506	90	99	10,284	1,133	138	17,296	1,223
LOUISIANA	39	14,825	7,479	136	87	9,052	337	126	23,877	473
MAINE	29	5,377	2,686	70	79	2,684	150	108	8,061	220
MARYLAND	34	11,840	5,772	54	59	2/ 13,370	221	93	25,210	275
MASSACHUSETTS	33	15,413	8,251	49	416	2/ 22,156	239	449	37,569	288
MICHIGAN	208	26,549	13,393	534	86	5,695	885	294	32,244	1,419
MINNESOTA	247	22,919	11,903	1,050	29	621	95	276	23,540	1,145
MISSISSIPPI	105	16,505	8,915	540	16	2,347	69	121	18,852	609
MISSOURI	251	19,607	10,641	657	68	2,066	694	319	21,673	1,351
MONTANA	102	11,711	7,242	584	-	-	-	102	11,711	584
NEBRASKA	128	11,833	6,700	613	-	-	-	128	11,833	613
NEVADA	30	5,040	4,012	208	4	306	34	34	5,346	242
NEW HAMPSHIRE	24	2,952	1,671	30	4	2/ 5,300	16	28	8,252	46
NEW JERSEY	43	22,940	11,470	58	19	9,533	20	62	32,473	78
NEW MEXICO	42	7,693	5,391	217	56	1,368	314	98	9,061	531
NEW YORK	96	52,994	28,745	280	87	38,955	313	183	91,949	593
NORTH CAROLINA	119	19,074	9,853	589	115	6,126	632	234	25,200	1,221
NORTH DAKOTA	142	12,655	6,811	1,071	1	2	1	143	12,657	1,072
OHIO	161	31,044	15,317	249	350	24,862	2,435	511	55,906	2,684
OKLAHOMA	202	15,003	7,383	878	47	3,274	442	249	18,277	1,320
OREGON	60	12,092	8,038	225	47	3,678	110	107	15,770	335
PENNSYLVANIA	68	48,003	23,860	184	1,047	2/ 70,731	1,335	1,115	118,734	1,519
RHODE ISLAND	22	4,219	2,236	25	9	509	14	31	4,728	39
SOUTH CAROLINA	79	9,365	4,471	330	245	12,935	1,482	324	22,300	1,812
SOUTH DAKOTA	139	10,893	6,216	900	-	-	-	139	10,893	900
TENNESSEE	108	20,301	11,039	507	50	14,580	899	158	34,881	1,406
TEXAS	436	51,929	26,932	2,304	411	18,870	2,306	847	70,799	4,610
UTAH	36	5,495	4,205	213	1	28	2	37	5,523	215
VERMONT	30	2,658	1,349	61	18	339	1	48	2,997	62
VIRGINIA	60	7,389	3,974	208	103	5,776	836	163	13,165	1,044
WASHINGTON	79	9,581	5,024	174	39	2/ 15,345	140	118	24,926	314
WEST VIRGINIA	55	6,624	3,261	137	472	9,096	1,473	527	15,720	1,610
WISCONSIN	217	26,381	12,642	663	57	6,189	290	274	32,570	953
WYOMING	49	8,406	6,057	330	23	1,024	156	72	9,430	486
DISTRICT OF COLUMBIA	4	3,029	1,515	1	5	501	6	9	3,530	7
TOTAL	5,171	4/ 760,040	406,896	20,466	5,035	5/ 405,339	19,649	10,206	1,165,379	40,115

1/ CONTRACTS AWARDED AND FORCE ACCOUNT WORK AUTHORIZED BY STATE AGENCIES FOR HIGHWAYS, INCLUDING FEDERAL-STATE, FEDERAL-STATE-LOCAL, AND STATE-LOCAL COOPERATIVE WORK, AND A SMALL AMOUNT BY THE FEDERAL GOVERNMENT FOR NATIONAL PARK AND FOREST ROADS. WORK ON LOCAL ROADS AND STREETS IS INCLUDED ONLY WHEN CONTRACTED OR PERFORMED BY THE STATE OR WHEN FEDERAL FUNDS ARE INVOLVED.

2/ CONTRACTS AWARDED FOR SPECIAL TOLL FACILITIES ARE INCLUDED AS FOLLOWS: DELAWARE, DELAWARE RIVER BRIDGE, \$11,401,000; MARYLAND, CHESAPEAKE BAY BRIDGE, \$197,000; MASSACHUSETTS, MYSTIC RIVER BRIDGE, \$14,465,000; NEW HAMPSHIRE TURNPIKE, \$5,251,000; PENNSYLVANIA, TURNPIKE EXTENSION, \$2,971,000; WASHINGTON, TACOMA NARROWS BRIDGE, \$11,197,000.

3/ LESS THAN ONE MILE.

4/ INCLUDES 288 FORCE ACCOUNT PROJECTS TOTALING \$7,033,000.

5/ INCLUDES 2,080 FORCE ACCOUNT PROJECTS TOTALING \$42,953,000.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSHIGHWAY CONSTRUCTION CONTRACTS AWARDED BY  
STATE HIGHWAY DEPARTMENTS ✓

JANUARY-OCTOBER 1949

TABLE CA-3, 1949  
ISSUED NOVEMBER 1949

STATE	PROJECTS FINANCED PARTIALLY OF ENTIRELY WITH FEDERAL FUNDS				PROJECTS FINANCED WITHOUT FEDERAL FUNDS			TOTAL, ALL PROJECTS		
	NUMBER OF PROJECTS	COST	FEDERAL FUNDS	MILES	NUMBER OF PROJECTS	COST	MILES	NUMBER OF PROJECTS	COST	MILES
		1,000 DOLLARS	1,000 DOLLARS			1,000 DOLLARS			1,000 DOLLARS	
ALABAMA	70	6,810	3,844	396	55	1,536	165	125	8,346	561
ARIZONA	28	5,422	3,965	112	30	2,387	231	58	7,809	343
ARKANSAS	86	10,028	5,205	275	26	3,010	174	112	13,038	449
CALIFORNIA	66	24,182	13,141	231	243	26,216	518	309	50,398	749
COLORADO	81	11,555	7,899	379	2	513	67	83	12,068	446
CONNECTICUT	21	6,456	3,426	17	138	2/ 6,614	128	159	13,070	145
DELAWARE	9	1,149	574	23	8	2/ 18,701	3	17	19,850	26
FLORIDA	46	4,289	2,186	150	71	7,889	476	117	12,178	626
GEORGIA	72	10,242	5,237	269	3	204	35	75	10,446	304
IDAHO	44	5,813	4,616	170	33	3,128	264	77	8,941	434
ILLINOIS	156	26,863	13,195	474	13	818	56	169	27,681	530
INDIANA	29	4,493	2,638	41	21	2,154	393	50	6,647	434
IOWA	344	19,275	9,858	1,198	234	3,801	1,130	578	23,076	2,328
KANSAS	248	15,256	7,704	1,264	102	3,712	665	350	18,968	1,929
KENTUCKY	92	13,355	6,687	277	475	21,284	2,493	567	34,639	2,770
LOUISIANA	35	12,039	6,019	134	71	7,930	299	106	19,969	433
MAINE	32	4,799	2,400	67	89	3,342	192	121	8,141	259
MARYLAND	18	9,948	4,813	44	70	2/ 48,499	173	88	58,447	217
MASSACHUSETTS	49	7,336	4,192	68	375	2/ 11,889	206	424	19,225	274
MICHIGAN	176	18,400	9,273	474	74	4,051	724	250	22,451	1,198
MINNESOTA	222	13,305	7,263	859	76	4,601	408	298	17,906	1,267
MISSISSIPPI	81	6,511	3,936	277	15	721	32	96	7,232	309
MISSOURI	217	14,306	7,257	721	63	2,729	554	280	17,035	1,275
MONTANA	70	10,560	7,157	448	-	-	-	70	10,560	448
NEBRASKA	83	5,144	2,945	295	11	298	6	94	5,442	301
NEVADA	26	4,504	3,724	214	1	80	13	27	4,584	227
NEW HAMPSHIRE	15	2,429	1,544	22	10	361	2	25	2,790	24
NEW JERSEY	33	16,620	8,360	33	25	5,524	15	58	22,144	48
NEW MEXICO	38	6,581	4,675	235	26	753	289	64	7,334	524
NEW YORK	79	51,092	26,470	145	85	35,115	226	164	86,207	371
NORTH CAROLINA	75	11,676	6,108	364	110	7,927	851	185	19,603	1,215
NORTH DAKOTA	137	11,872	6,164	1,068	3	36	2	140	11,908	1,070
OHIO	44	8,181	4,517	86	242	13,265	2,497	286	21,446	2,583
OKLAHOMA	192	16,484	8,467	899	81	6,143	170	273	22,627	1,069
OREGON	48	12,207	8,289	184	74	3,362	323	122	15,569	507
PENNSYLVANIA	31	32,427	16,987	113	1,051	2/ 95,987	1,333	1,082	128,414	1,446
RHODE ISLAND	12	2,515	1,340	12	10	301	4	22	2,816	16
SOUTH CAROLINA	86	6,493	2,952	403	239	8,562	981	325	15,055	1,384
SOUTH DAKOTA	120	8,791	5,540	808	-	-	-	120	8,791	808
TENNESSEE	90	9,687	4,916	349	357	9,018	1,970	447	18,705	2,319
TEXAS	328	48,916	23,502	1,688	294	16,544	2,743	622	65,460	4,431
UTAH	42	3,522	2,796	177	6	276	12	48	3,798	189
VERMONT	26	4,338	2,163	52	16	559	6	42	4,897	58
VIRGINIA	101	11,714	6,119	324	98	4,967	82	199	16,681	406
WASHINGTON	84	12,120	7,047	187	64	2/ 8,134	266	148	20,254	453
WEST VIRGINIA	50	6,367	3,205	118	478	10,937	1,457	528	17,304	1,575
WISCONSIN	176	16,808	8,461	647	56	8,242	248	232	25,050	895
WYOMING	43	6,449	4,596	352	23	604	144	66	7,053	496
DISTRICT OF COLUMBIA	6	895	447	2	13	1,102	10	19	1,997	12
TOTAL	4,257	3/ 580,224	313,819	17,145	5,660	4/ 423,826	23,036	9,917	1,004,050	40,181

1/ CONTRACTS AWARDED AND FORCE ACCOUNT WORK AUTHORIZED BY STATE AGENCIES FOR HIGHWAYS, INCLUDING FEDERAL-STATE, FEDERAL-STATE-LOCAL, AND STATE-LOCAL COOPERATIVE WORK, AND A SMALL AMOUNT BY THE FEDERAL GOVERNMENT FOR NATIONAL PARK AND FOREST ROADS. WORK ON LOCAL ROADS AND STREETS IS INCLUDED ONLY WHEN CONTRACTED OR PERFORMED BY THE STATE OR WHEN FEDERAL FUNDS ARE INVOLVED.

2/ CONTRACTS AWARDED FOR SPECIAL TOLL FACILITIES ARE INCLUDED AS FOLLOWS: CONNECTICUT, WILBUR CROSS PARKWAY \$599,000; DELAWARE, DELAWARE MEMORIAL BRIDGE \$18,394,000; MARYLAND, CHESAPEAKE BAY BRIDGE \$32,707,000; MASSACHUSETTS, MYSTIC RIVER BRIDGE \$1,463,000; PENNSYLVANIA, TURNPIKE EXTENSION \$50,543,000, DELAWARE RIVER (PHILADELPHIA-CAMDEN) BRIDGE \$2,210,000; WASHINGTON, AGATE PASS BRIDGE \$1,398,000.

3/ INCLUDES 321 FORCE ACCOUNT PROJECTS TOTALING \$9,193,000.

4/ INCLUDES 2,364 FORCE ACCOUNT PROJECTS TOTALING \$49,906,000.



# MILEAGE OF PUBLIC ROADS AND STREETS

## CONSTRUCTION ACTIVITY

Mileage of highways constructed during 1948 by State highway departments shows a considerable increase over any previous year since 1934. A total of 42,000 miles were built during 1948 as compared to 33,000 miles in 1947. Approximately 7,000 miles of the work completed in 1948 involved projects located off the designated State highway systems, principally county roads improved under the Federal-aid secondary program.

For a comparison by surface types, data for 1928, 1938, and 1948 are shown in tabular form below. The greater portion of the work during 1928 involved the grading of earth roads and surfacing with gravel and other nondustless materials. During 1938 and 1948 construction of low-type bituminous surfaces predominated. The construction of high-type bituminous roads during 1948, which accounted for more than 15 percent of the total, consisted to a large extent of resurfacing older bituminous and portland cement concrete roads.

Type of Road Built	1928	1938	1948
Graded and drained . . . . .	8,675	1,544	2,017
Soil-surfaced and gravel. .	10,823	10,469	10,619
Low-type bituminous . . . .	1,006	18,447	21,301
High-type bituminous . . . .	2,577	2,721	6,443
Portland cement concrete .	6,055	2,958	1,576
Miscellaneous pavements .	116	189	12
Total . . . . .	29,252	36,328	41,968

A study of the widths of surfaced roads constructed during 1948 on State highway systems reveals that 37,000 miles, or 93 percent, provide not more than two traffic lanes. Construction of highways having capacity of four or more lanes accounted for only 1 percent of the work completed.

There is, however, a qualitative difference that should not be overlooked between roads now being constructed and those constructed in earlier years. Most new heavy-traffic roads being built have 11- or 12-foot lanes, compared with the 8- and 9-foot lanes common in earlier years; surfaces are built to carry

heavier loads; and much higher standards of grade and alinement are in effect.

## STATE-ADMINISTERED HIGHWAYS

The tables of the SM series give a State-by-State summary of all mileage under State control, classified by system, by surface type, and by width. The general increase in mileage of State systems can be attributed in part to the expansion of the State secondary systems, and to the transfer of county roads to State administration. Several States have assumed responsibility for the improvement and maintenance of local roads in recent years, without placing the mileage on the State systems.

Only 18 percent of all surfaced roads on the State systems are more than 22 feet wide. Roads 18 and 20 feet wide (9- and 10-foot operational lanes) predominate, and account for approximately 60 percent of the total.

## MILEAGE OF ALL ROADS AND STREETS

Tables RM-1 to 3 summarize the latest available information for all rural roads, classified by unit of governmental control, by system, and by type of surface. Table LM-O reports the mileage classified by type of surface for all rural roads under county, township, or other local control, and table OSM gives the mileage of State and Federal roads not forming parts of the designated State or local systems. As indicated in table RM-3, more than half of all rural roads now have at least gravel or other all-weather surfaces.

The mileage of city streets, including the urban extensions of designated State highway systems, is given in table UM-3. Of the 316,000-mile total, some 285,000 miles are constructed and maintained by municipalities. The remaining 31,000 miles, forming urban extensions of State highway systems, are chiefly the responsibility of State highway departments.

The latest available data on mileage of all roads and streets is summarized by governmental unit of control, system, and type of surface in table M-2.

## MILEAGE CHANGES ON STATE HIGHWAY SYSTEMS

STATE HIGHWAY MILEAGE — 1948

DEPARTMENT OF COMMERCE

TABLE SM-101  
SHEET 1 OF 2  
ISSUED OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

[illegible]

CHANGES ON STATE HIGHWAYS  
COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

17/ INCLUDES VILLAGES IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA. IN NEVADA A SMALL MILEAGE BEEN CONSTRUCTED AND TAKEN OVER FOR STATE MAINTENANCE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.

17/ INCLUDES VILLAGES IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA. IN NEVADA A SMALL MILEAGE BEEN CONSTRUCTED AND TAKEN OVER FOR STATE MAINTENANCE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
MILEAGE BUILT DURING YEAR BY STATE HIGHWAY DEPARTMENTS - SUMMARYTABLE 948-1, 1948  
ISSUED OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	MILEAGE GRADED AND ORAINEO										MILEAGE SURFACED										STATE
	UNDER STATE CONTROL							TOTAL MILEAGE GRADED AND ORAINED 1/	OTHER MILEAGE GRADED AND ORAINED 1/	UNDER STATE CONTROL					TOTAL	CONNECT- ING STREETS NOT UNDER STATE CONTROL	OTHER MILEAGE SURFACED 2/	TOTAL MILEAGE SURFACED			
	RURAL ROADS				URBAN EXTEN- SIONS OF STATE HIGHWAY SYSTEMS	RURAL ROADS				TOTAL MILEAGE SURFACED 2/											
	STATE PRIMARY SYSTEM	STATE SECONDARY SYSTEM	COUNTY ROADS UNDER STATE CONTROL	TOTAL		STATE PRIMARY SYSTEM	STATE SECONDARY SYSTEM				COUNTY ROADS UNDER STATE CONTROL	TOTAL									
ALABAMA	14	-	-	14	-	14	199	213	312	-	-	312	11	323	-	508	831	ALABAMA			
ARIZONA	55	-	-	55	-	55	-	55	200	-	-	200	4	204	-	52	256	ARIZONA			
ARKANSAS	-	-	-	-	-	-	9	-	334	-	-	334	36	370	-	47	457	ARKANSAS			
CALIFORNIA	-	-	-	-	-	-	9	9	334	-	-	334	36	370	-	200	570	CALIFORNIA			
COLORADO	-	13	-	13	-	13	-	13	339	206	-	339	9	348	-	-	348	COLORADO			
CONNECTICUT	-	-	-	-	-	-	-	-	49	-	-	49	7	56	-	-	56	CONNECTICUT			
DELAWARE	-	-	-	-	-	-	-	-	604	-	10	604	3	607	-	-	607	DELAWARE			
FLORIDA	-	-	-	-	-	-	-	-	604	-	-	604	77	681	-	15	699	FLORIDA			
GEORGIA	59	-	-	59	3	62	3	65	393	-	-	393	35	428	-	107	535	GEORGIA			
IDAHO	23	-	23	23	-	23	-	23	144	-	-	144	5	149	-	65	214	IDAHO			
ILLINOIS	15	-	15	15	1	16	9	25	273	-	-	273	24	318	-	457	775	ILLINOIS			
INDIANA	-	-	-	-	-	-	-	-	463	-	-	463	24	487	-	2	489	INDIANA			
IOWA	37	-	-	37	-	37	-	37	318	-	-	318	39	357	-	140	497	IOWA			
KANSAS	54	-	54	54	1	55	30	85	819	-	-	819	26	845	-	1,344	2,189	KANSAS			
KENTUCKY	38	-	38	38	-	38	-	38	1,398	-	-	1,398	48	1,446	-	-	1,446	KENTUCKY			
LOUISIANA	20	-	20	20	-	20	-	20	130	2/ 208	-	338	17	355	-	-	355	LOUISIANA			
MAINE	-	-	-	-	-	-	-	-	135	3/ 291	-	426	14	440	-	-	440	MAINE			
MARYLAND	-	-	-	-	-	-	-	-	166	-	-	166	17	183	-	36	219	MARYLAND			
MASSACHUSETTS	2	-	2	2	-	2	-	2	106	-	-	106	17	123	-	155	278	MASSACHUSETTS			
MICHIGAN	-	-	-	-	-	-	-	-	380	-	-	380	56	436	-	222	658	MICHIGAN			
MINNESOTA	10	-	10	10	1	11	205	216	1,226	-	-	1,226	89	1,315	-	381	1,696	MINNESOTA			
MISSISSIPPI	-	6	-	6	-	6	-	6	172	170	-	342	10	352	-	166	518	MISSISSIPPI			
MISSOURI	20	69	-	89	-	89	-	89	241	397	-	638	9	647	-	-	647	MISSOURI			
MONTANA	-	-	-	-	-	-	-	-	565	-	-	565	10	575	-	-	575	MONTANA			
NEBRASKA	-	-	-	-	-	-	-	-	86	131	63	280	3	283	-	-	283	NEBRASKA			
NEVADA	-	-	-	-	-	-	-	-	34	30	-	64	1	65	-	-	65	NEVADA			
NEW HAMPSHIRE	-	-	-	-	-	-	-	-	11	-	-	11	11	22	-	23	45	NEW HAMPSHIRE			
NEW JERSEY	-	-	-	-	-	-	-	-	381	-	-	381	13	394	-	-	394	NEW JERSEY			
NEW MEXICO	-	-	-	-	4/ 1	5	10	11	608	-	-	608	-	608	-	38	648	NEW MEXICO			
NEW YORK	28	-	28	28	17	45	29	625	520	2,043	-	2,668	157	2,825	-	253	3,082	NEW YORK			
NORTH CAROLINA	7	503	475	503	-	503	-	503	536	-	-	536	21	557	-	-	557	NORTH CAROLINA			
NORTH DAKOTA	-	-	-	-	-	-	-	-	2,731	-	-	2,731	174	2,905	-	83	2,988	NORTH DAKOTA			
OHIO	36	-	-	36	1	37	66	103	946	-	-	946	21	967	-	-	967	OHIO			
OKLAHOMA	-	-	-	-	-	-	-	-	190	140	-	330	8	338	-	38	376	OKLAHOMA			
OREGON	-	9	-	9	-	9	-	9	583	907	-	1,490	103	1,593	-	-	1,593	OREGON			
PENNSYLVANIA	-	-	-	-	-	-	-	-	11	-	-	11	10	21	-	14	35	PENNSYLVANIA			
RHODE ISLAND	-	-	-	-	-	-	-	-	212	438	-	650	44	694	-	-	694	RHODE ISLAND			
SOUTH CAROLINA	14	-	-	14	-	14	-	14	556	-	-	556	9	565	-	277	842	SOUTH CAROLINA			
SOUTH DAKOTA	-	-	-	-	-	-	11	11	762	-	-	762	34	796	-	315	1,111	SOUTH DAKOTA			
TENNESSEE	-	-	-	-	-	-	-	-	3,797	-	-	3,797	140	3,937	-	-	3,937	TENNESSEE			
TEXAS	213	-	-	213	3	216	-	216	299	-	-	299	30	329	-	8	337	TEXAS			
UTAH	18	-	-	18	-	18	-	-	80	-	-	80	4	84	-	18	106	UTAH			
VERMONT	-	-	-	-	-	-	-	-	153	-	1,479	1,632	5/ 1	1,632	-	-	1,632	VERMONT			
VIRGINIA	1	-	73	74	5/ 1	74	-	74	204	73	-	277	10	287	-	126	413	VIRGINIA			
WASHINGTON	-	-	-	-	-	-	-	-	168	-	532	700	38	738	-	-	738	WASHINGTON			
WEST VIRGINIA	1	-	-	1	-	1	-	1	1,214	-	-	1,214	79	1,293	-	269	1,562	WEST VIRGINIA			
WISCONSIN	-	-	-	-	-	-	4	4	345	-	-	345	3	348	-	166	515	WISCONSIN			
WYOMING	65	-	-	65	-	65	-	66	-	-	-	-	-	-	-	-	-	WYOMING			
DISTRICT OF COLUMBIA	6/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTRICT OF COLUMBIA			
TOTAL	730	97	548	1,375	28	1,403	614	2,017	23,931	4,014	4,127	32,072	1,572	33,644	38	6,269	39,951	TOTAL			

1/ MILEAGE BUILT BY STATE HIGHWAY DEPARTMENTS ON COUNTY OR OTHER LOCAL RURAL ROADS NOT UNDER STATE CONTROL, ON FOREST, PARK, INSTITUTIONAL ROADS, ETC., AND ON LOCAL CITY STREETS NOT CONNECTING STATE HIGHWAY SYSTEMS.

2/ CONSTRUCTION DATA ARE NOT AVAILABLE.

3/ MILEAGE BUILT ON STATE-HIGHWAY SYSTEM.

1/ MILEAGE BUILT BY STATE HIGHWAY DEPARTMENTS ON COUNTY OR OTHER LOCAL RURAL ROADS NOT UNDER STATE CONTROL.

2/ INCLUDES 78 MILES BUILT ON THE FARM-TO-MARKET SYSTEM.

3/ MILEAGE BUILT ON STATE-AID SYSTEM.

4/ CONNECTING STREET NOT UNDER STATE CONTROL.

5/ CONSTRUCTION DATA ARE NOT AVAILABLE.

6/ NO CONSTRUCTION WAS REPORTED.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# STATE HIGHWAY MILEAGE - 1948

## MILEAGE BUILT DURING YEAR ON PRIMARY SYSTEMS OF RURAL STATE HIGHWAYS

### CLASSIFIED BY TYPE OF SURFACE

TABLE 908-2, 1948  
ISSUED OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL MILEAGE GRADED OR SURFACED	MILEAGE GRADED AND DRAINED	MILEAGE SURFACED										MILEAGE WIDENED					STATE
			SUBTOTALS		TYPE OF SURFACE BUILT								TOTAL	TYPE OF WIDENING				
			SURFACING ON EARTH ROADS OR NEW LOCATION	RESUR- FACING	D	E	F	G	H	I	J	K		D, E	F, G, H, I	J		
ALABAMA	326	14	89	223	-	3	179	125	-	5	-	-	-	-	2	-	2	ALABAMA
ARIZONA	255	55	100	155	-	13	115	72	-	-	-	-	-	-	13	-	2	ARIZONA
ARKANSAS	356	-	50	306	-	47	5	272	-	74	-	-	-	-	13	-	13	ARKANSAS
CALIFORNIA	334	-	101	233	9	-	36	226	-	14	49	-	-	-	19	-	18	CALIFORNIA
COLORADO	133	-	50	83	-	35	-	95	-	-	-	-	-	-	2	-	2	COLORADO
CONNECTICUT	49	-	25	24	-	-	34	11	13	6	30	-	-	-	4	-	4	CONNECTICUT
DELAWARE	96	-	-	96	-	-	147	266	-	184	-	-	-	-	8	-	8	DELAWARE
FLORIDA	604	-	227	377	7	-	-	-	-	-	-	-	-	-	37	-	37	FLORIDA
GEORGIA	452	59	141	252	58	17	189	5	54	66	4	-	-	8	-	-	-	GEORGIA
IDAH0	167	23	-	164	-	8	40	96	-	-	-	-	-	-	7	-	7	IDAH0
ILLINOIS	288	15	19	254	-	-	-	53	-	187	42	-	-	-	29	-	29	ILLINOIS
INDIANA	463	-	20	443	-	17	100	88	-	-	71	-	-	-	-	-	-	INDIANA
IOWA	355	37	93	225	-	125	99	-	12	16	66	-	-	-	64	-	-	IOWA
KANSAS	873	54	106	673	-	120	359	211	-	63	60	-	-	-	(17)	-	-	KANSAS
KENTUCKY	1,356	38	175	1,223	-	325	226	666	-	164	17	-	-	-	(17)	-	-	KENTUCKY
LOUISIANA	150	20	130	121	-	33	-	-	74	-	23	-	-	-	-	-	-	LOUISIANA
MAINE	135	-	9	126	-	27	38	4	42	24	-	-	-	-	-	-	-	MAINE
MARYLAND	166	-	2	164	-	-	-	14	3	139	10	-	-	-	65	-	-	MARYLAND
MASSACHUSETTS	108	2	6	100	-	-	81	4	12	86	4	-	-	-	2	-	-	MASSACHUSETTS
MICHIGAN	380	-	26	354	-	30	-	50	-	104	115	-	-	-	2	-	2	MICHIGAN
MINNESOTA	1,236	10	84	1,142	11	274	105	773	-	-	62	-	-	-	-	-	-	MINNESOTA
MISSISSIPPI	172	-	63	109	-	-	121	33	-	-	18	-	-	-	-	-	-	MISSISSIPPI
MISSOURI	344	-	5	339	-	-	188	1	-	74	81	-	-	-	11	-	1	MISSOURI
MONTANA	261	20	69	172	-	38	67	136	-	-	-	-	-	-	-	-	-	MONTANA
NEBRASKA	565	-	92	473	-	245	33	296	-	15	16	-	-	-	-	-	-	NEBRASKA
NEVADA	86	-	8	78	-	-	-	86	-	-	-	-	-	-	-	-	-	NEVADA
NEW HAMPSHIRE	34	-	1	26	-	-	15	15	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE
NEW JERSEY	11	-	1	10	-	-	-	-	-	9	2	-	-	-	3	-	3	NEW JERSEY
NEW MEXICO	381	-	131	250	-	19	3	359	-	-	-	-	-	-	10	-	10	NEW MEXICO
NEW YORK	608	-	42	566	-	15	21	59	12	371	130	-	-	-	46	-	23	NEW YORK
NORTH CAROLINA	653	28	177	448	9	32	239	28	-	284	33	-	-	-	8	-	6	NORTH CAROLINA
NORTH DAKOTA	543	7	146	390	-	328	7	164	-	-	37	-	-	-	-	-	-	NORTH DAKOTA
OHIO	2,731	-	32	2,699	-	32	310	1,750	58	528	47	6	-	-	-	-	-	OHIO
OKLAHOMA	962	36	236	710	-	707	76	72	-	-	53	-	-	-	-	-	2	OKLAHOMA
OREGON	190	-	89	101	-	-	21	-	-	28	11	-	-	-	-	-	-	OREGON
PENNSYLVANIA	583	-	60	523	-	4	77	-	91	300	111	-	-	-	41	-	32	PENNSYLVANIA
RHODE ISLAND	11	-	4	7	-	-	-	-	3	2	6	-	-	-	-	-	-	RHODE ISLAND
SOUTH CAROLINA	226	14	104	108	-	-	183	-	-	29	-	-	-	-	67	-	-	SOUTH CAROLINA
SOUTH DAKOTA	556	-	177	379	-	258	158	-	-	-	30	-	-	-	-	-	-	SOUTH DAKOTA
TENNESSEE	762	-	17	745	-	21	69	395	-	264	13	-	-	-	2	-	2	TENNESSEE
TEXAS	4,010	213	2,463	1,334	87	23	3,100	18	79	463	27	-	-	-	11	-	-	TEXAS
UTAH	317	16	73	226	-	103	-	196	-	-	-	-	-	-	1	-	-	UTAH
VERMONT	80	-	4	76	-	-	38	28	-	14	-	-	-	-	-	-	-	VERMONT
VIRGINIA	154	1	153	150	-	-	37	-	99	1	16	-	-	-	10	-	4	VIRGINIA
WASHINGTON	204	-	29	175	-	44	87	23	-	50	-	-	-	-	9	-	4	WASHINGTON
WEST VIRGINIA	169	-	5	163	-	-	26	21	-	106	7	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	1,214	-	126	1,088	-	23	24	946	-	74	147	-	-	-	-	-	-	WISCONSIN
WYOMING	410	65	103	242	-	83	9	196	-	57	-	-	-	-	-	-	-	WYOMING
TOTAL	24,661	730	5,639	2/ 18,292	181	3,053	6,662	7,923	720	4,072	1,314	6	507	21	315	171	TOTAL	

1/ LESS THAN ONE MILE WIDENED.  
2/ SEE TABLE 5M-101 FOR SEGREGATION BETWEEN RESURFACING TO A DIFFERENT TYPE AND RESURFACING TO THE SAME TYPE.

1/ LESS THAN ONE MILE WIDENED.

2/ SEE TABLE 904-101 FOR SEGREGATION BETWEEN RESURFACING TO A DIFFERENT TYPE AND RESURFACING TO THE SAME TYPE.

STATE HIGHWAY MILEAGE - 1948

MILEAGE BUILT DURING YEAR ON SECONDARY RURAL ROADS UNDER STATE CONTROL

CLASSIFIED BY TYPE OF SURFACE

TABLE SUB-3, 1948  
SSUEO OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL MILEAGE GRADED OR SURFACED	MILEAGE GRADED AND OR GRADED	MILEAGE SURFACED										MILEAGE WIDENED			STATE
			SUBTOTALS		TYPE OF SURFACE BUILT							TOTAL	TYPE OF WIDENING			
			TOTAL	SURFACING ON EARTH ROADS OR NEW LOCATION	RESURFACING	0 SOIL-SURFACED	E GRAVEL OR STONE	F BITU-MINIOUS SURFACE-TREATED	G MIXED BITU-MINIOUS	H BITU-MINIOUS PRE-TREATMENT	I BITU-MINIOUS CONCRETE AND SHEET ASPHALT		J PORTLAND CEMENT CONCRETE	0, E UNTREATED	F, G, H, I BITU-MINIOUS TYPES	
SECONDARY STATE HIGHWAYS																
CALIFORNIA 1/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CALIFORNIA 1/	
COLORADO	219	13	206	32	174	-	-	-	134	-	-	-	-	-	COLORADO	
LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	130	-	130	4	126	-	4	-	-	89	-	37	-	-	LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	
	203	-	203	14	189	-	8	-	-	70	-	37	-	-		
				15	190	-	12	-	-	159	-	37	-	-		
MAINE 2/	291	-	291	12	279	-	83	205	1	1	1	-	-	-	MAINE 2/	
MISSISSIPPI	170	-	170	22	148	-	-	130	40	-	-	-	-	-	MISSISSIPPI	
MISSOURI	1,029	6	1,023	312	711	32	564	387	40	-	-	-	-	-	MISSOURI	
MONTANA: SECONDARY STATE-AID 3/ TOTAL	466	69	397	197	200	-	306	21	70	-	-	-	-	-	MONTANA: SECONDARY STATE-AID 3/ TOTAL	
	466	69	397	197	200	-	306	21	70	-	-	-	-	-		
NEVADA	131	-	131	17	114	-	17	-	114	-	-	(4/)	-	-	NEVADA	
NEW HAMPSHIRE	30	-	30	7	23	-	4	26	-	-	-	-	-	-	NEW HAMPSHIRE	
OREGON	140	-	140	36	104	-	29	83	-	3	25	-	-	-	OREGON	
PENNSYLVANIA	916	9	907	615	292	23	371	277	-	181	46	9	13	10	PENNSYLVANIA	
SOUTH CAROLINA	438	-	438	285	153	-	-	428	-	-	10	-	-	-	SOUTH CAROLINA	
WASHINGTON	73	-	73	17	56	-	5	46	11	-	11	-	-	-	WASHINGTON	
TOTAL	4,111	97	4,014	1,570	5/ 2,444	55	1,463	1,403	410	344	93	46	13	3	TOTAL	
COUNTY ROADS UNDER STATE CONTROL 6/																
DELAWARE	10	-	10	3	7	-	-	7	-	-	2	1	-	-	DELAWARE	
NEVADA	63	-	63	49	14	-	32	-	25	-	-	-	-	-	NEVADA	
NORTH CAROLINA	2,512	475	2,037	922	1,121	419	532	859	80	-	153	-	7	7	NORTH CAROLINA	
VIRGINIA	1,552	73	1,479	490	983	-	-	620	-	90	4	7	-	-	VIRGINIA	
WEST VIRGINIA	532	-	532	210	314	30	223	260	10	4	5	-	23	12	WEST VIRGINIA	
TOTAL	4,675	548	4,127	1,688	5/ 2,439	1,207	793	1,746	115	94	164	8	30	12	TOTAL	
ALL SECONDARY ROADS UNDER STATE CONTROL																
GRAND TOTAL	8,786	645	8,141	3,258	5/ 4,883	1,262	2,256	3,349	525	438	257	54	43	21	GRAND TOTAL	
1/ MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM HAS NOW BEEN CONSOLIDATED WITH THE STATE PRIMARY SYSTEM. 2/ MILEAGE BUILT ON STATE-AID SYSTEM. 3/ NO CONSTRUCTION WAS COMPLETED. 4/ LESS THAN ONE MILE WIDENED. 5/ SEE TABLE SH-101 FOR SEGREGATION BETWEEN RESURFACING TO A DIFFERENT TYPE AND RESURFACING TO THE SAME TYPE. 6/ IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA, COUNTY ROADS ARE UNDER STATE CONTROL. IN NEVADA, A SMALL MILEAGE HAS BEEN CONSTRUCTED AND TAKEN OVER FOR STATE MAINTENANCE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.																

1/ MILFAC FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM HAS NOW BEEN CONSOLIDATED WITH THE STATE

## PRIMARY SYSTEM

2/ MILEAGE BUILT ON STATE-AIO SYSTEM.

3/ NO CONSTRUCTION WAS COMPLETED.

4/ LESS THAN ONE MILE WIOENEO.



OFF SYSTEM RURAL MILEAGE—1947																	
EXISTING MILEAGE OF FEDERAL AND STATE PARK, FOREST, RESERVATION ROADS, ETC. 1/																	
CLASSIFIED BY TYPE OF SURFACE																	
COMPILED FOR LATEST AVAILABLE YEAR FROM STATE HIGHWAY PLANNING SURVEY DATA																	
STATE	UNDER FEDERAL CONTROL						UNDER STATE CONTROL						NOT CLASSIFIED BY TYPE	STATE			
	NONSURFACED MILEAGE			SURFACED MILEAGE			NONSURFACED MILEAGE			SURFACED MILEAGE							
	TOTAL	PRIMITIVE AND UNIMPROVED	GRAVEL OR STONE	LOW-TYPE BITUMINOUS	HIGH-TYPE BITUMINOUS	PORTLAND CEMENT CONCRETE	DUAL-TYPE	TOTAL	PRIMITIVE AND UNIMPROVED	GRAVEL OR STONE	LOW-TYPE BITUMINOUS	HIGH-TYPE BITUMINOUS			PORTLAND CEMENT CONCRETE	BRICK BLOCK	
ALABAMA	370	180	190	21	147	22	-	-	-	-	-	-	-	-	-	ALABAMA	
ARIZONA	9,152	8,399	6,268	843	573	189	-	-	-	-	-	-	-	-	-	ARIZONA	
ARKANSAS	10,300	8,641	7,692	1,659	1,285	254	-	-	-	-	-	-	-	-	-	ARKANSAS	
CALIFORNIA	788	677	385	111	87	20	-	-	-	-	-	-	-	-	-	CALIFORNIA	
COLORADO	1,126	1,060	252	66	57	8	-	-	-	-	-	-	-	-	-	COLORADO	
CONNECTICUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CONNECTICUT	
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	6,214	5,486	4,179	730	56	2	-	-	-	-	-	-	-	-	-	FLORIDA	
GEORGIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	GEORGIA	
IDAH0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IDAH0	
ILLINOIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	ILLINOIS	
INDIANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	INDIANA	
IOWA	15	1	-	14	-	-	-	-	-	-	-	-	-	-	-	IOWA	
KANSAS	797	357	352	5	431	9	-	-	-	-	-	-	-	-	-	KANSAS	
KENTUCKY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	KENTUCKY	
LOUISIANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	LOUISIANA	
MAINE	96	7	7	89	59	5	-	-	-	-	-	-	-	-	-	MAINE	
MARYLAND	85	12	-	73	39	20	-	-	-	-	-	-	-	-	-	MARYLAND	
MASSACHUSETTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MASSACHUSETTS	
MICHIGAN	1,151	793	156	358	356	2	-	-	-	-	-	-	-	-	-	MICHIGAN	
MINNESOTA	1,029	186	126	60	786	40	-	-	-	-	-	-	-	-	-	MINNESOTA	
MISSISSIPPI	202	202	26	176	568	-	-	-	-	-	-	-	-	-	-	MISSISSIPPI	
MISSOURI	5,966	5,365	5,012	293	653	28	-	-	-	-	-	-	-	-	-	MISSOURI	
MONTANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MONTANA	
NEBRASKA	259	235	234	24	19	-	-	-	-	-	-	-	-	-	-	NEBRASKA	
NEVADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEVADA	
NEW HAMPSHIRE	104	8	-	96	99	3	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE	
NEW JERSEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW JERSEY	
NEW MEXICO	3,872	3,577	2,664	295	288	7	-	-	-	-	-	-	-	-	-	NEW MEXICO	
NEW YORK	1,269	479	125	790	589	38	-	-	-	-	-	-	-	-	-	NEW YORK	
NORTH CAROLINA	414	156	46	258	258	72	-	-	-	-	-	-	-	-	-	NORTH CAROLINA	
NORTH DAKOTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA	
OHIO	622	448	52	204	178	12	-	-	-	-	-	-	-	-	-	OHIO	
OKLAHOMA	13,600	12,160	3,746	1,440	1,077	78	-	-	-	-	-	-	-	-	-	OKLAHOMA	
OREGON	80	39	39	44	9	30	-	-	-	-	-	-	-	-	-	OREGON	
PENNSYLVANIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	PENNSYLVANIA	
RHODE ISLAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RHODE ISLAND	
SOUTH CAROLINA	947	747	124	200	193	7	-	-	-	-	-	-	-	-	-	SOUTH CAROLINA	
SOUTH DAKOTA	578	116	118	400	403	39	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA	
TENNESSEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TENNESSEE	
TEXAS	3,926	3,078	854	848	333	216	-	-	-	-	-	-	-	-	-	TEXAS	
UTAH	22	5	5	17	12	5	-	-	-	-	-	-	-	-	-	UTAH	
VERMONT	674	182	-	492	186	140	-	-	-	-	-	-	-	-	-	VERMONT	
VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA	
WASHINGTON	4,760	3,961	3,403	799	704	35	-	-	-	-	-	-	-	-	-	WASHINGTON	
WEST VIRGINIA	335	280	53	55	55	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
WISCONSIN	494	237	100	197	193	54	-	-	-	-	-	-	-	-	-	WISCONSIN	
WYOMING	2,405	1,692	1,369	413	359	-	-	-	-	-	-	-	-	-	-	WYOMING	
TOTAL	71,952	58,648	34,392	13,304	505	10,675	1,255	694	110	5	5,225	2,666	1,257	1,409	2,329	194	TOTAL

1/ INCLUDES ONLY THE MILEAGE OF ROADS NOT FORMING A PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS  
LOCAL ROAD MILEAGE - 1947  
**EXISTING MILEAGE OF COUNTY AND OTHER LOCAL RURAL ROADS  
CLASSIFIED BY TYPE OF SURFACE**

COMPILED FOR LATEST AVAILABLE YEAR FROM STATE HIGHWAY PLANNING SURVEY DATA

TABLE LM-0, 1947  
ISSUED DECEMBER 1948

STATE	TOTAL	UNIMPROVED MILEAGE				SURFACED MILEAGE							STATE
		TOTAL	PRIMITIVE AND UNIMPROVED	GRADED AND PAVED	TOTAL	SOIL- SURFACED	GRAVEL OR STONE	LOW- TYPE BITU- MINOUS	HIGH- TYPE BITU- MINOUS	PORTLAND CEMENT CONCRETE	BRICK AND BLOCK	QUAL- TYPE	
ALABAMA	19,205	11,752	7,453	33,693	10,711	21,083	1,670	104	121	3	1	1	ALABAMA
ALABAMA	11,764	9,277	2,487	3,990	518	2,356	869	64	216	-	-	7	ALABAMA
ARKANSAS	33,391	24,985	8,406	44,800	(2/)	12,463	197	114	56	-	-	-	ARKANSAS
CALIFORNIA	74,479	29,899	25,099	4,800	1,988	10,970	25,362	4,314	1,946	-	-	-	CALIFORNIA
COLORADO	63,204	56,981	51,538	5,443	342	5,745	124	4	8	-	-	-	COLORADO
CONNECTICUT	8,290	426	-	15	11	2,208	4,685	932	25	-	-	3	CONNECTICUT
DELAWARE 3/	29,897	21,029	5,308	15,721	1,579	2,199	4,420	369	44	179	-	78	DELAWARE 3/
FLORIDA	65,642	18,471	47,171	11,067	5,100	4,539	728	514	176	10	-	-	FLORIDA
GEORGIA	24,835	12,731	8,514	4,217	12,104	10,755	816	101	7	-	-	-	GEORGIA
IDAHO	17,303	3,157	4,307	73,839	9,052	59,272	3,409	101	1,896	-	-	-	IDAHO
ILLINOIS	94,330	4,779	4,551	63,836	149	52,897	7,059	2,606	1,010	75	-	-	ILLINOIS
INDIANA	92,718	39,976	2,419	37,557	545	51,403	738	4	49	3	-	-	INDIANA
IOWA	120,112	82,839	13,681	79,158	213	25,836	956	80	16	18	-	-	IOWA
KANSAS	47,402	25,201	20,592	13,386	16	19,055	2,918	197	14	1	-	-	KANSAS
KENTUCKY	164,499	3,113	1,577	2,294	7,225	6,445	444	29	1	-	-	-	KENTUCKY
LOUISIANA	10,676	3,451	1,157	4,007	6,842	2,503	2,800	531	202	-	-	-	LOUISIANA
MAINE	12,563	1,140	683	457	14,398	10,432	2,084	1,232	44	3	-	-	MAINE
MARYLAND	84,717	24,937	14,590	9,947	59,780	47,176	7,438	1,679	1,200	-	-	56	MARYLAND
MASSACHUSETTS	97,730	30,698	10,637	20,061	1,103	63,723	1,998	91	177	-	-	-	MASSACHUSETTS
MISSISSIPPI	53,992	27,361	4,520	4,520	24,005	411	411	269	63	3	-	59	MISSISSIPPI
MISSOURI	59,410	59,769	15,446	43,323	217	37,076	1,895	180	271	2	-	-	MISSOURI
MONTANA	55,348	45,067	36,572	8,495	10,281	9,938	340	1	2	-	-	-	MONTANA
NEBRASKA	91,566	72,808	61,988	11,220	18,698	18,447	32	20	43	18	-	-	NEBRASKA
NEVADA	18,195	17,298	15,703	1,595	887	719	147	-	-	-	-	-	NEVADA
NEW HAMPSHIRE	3,852	1,867	1,865	3,687	1,265	3,687	1,265	9	456	-	-	-	NEW HAMPSHIRE
NEW JERSEY	16,582	3,557	3,158	399	13,025	5,153	6,418	906	-	1	-	-	NEW JERSEY
NEW MEXICO	47,043	44,634	2,409	2,409	986	91	91	13,434	1,343	30	-	83	NEW MEXICO
NORTH CAROLINA 3/	67,007	10,381	6/ 10,381	56,626	3,423	30,338	7,975	-	-	-	-	-	NORTH CAROLINA 3/
NORTH DAKOTA	89,553	68,724	20,829	17,708	-	17,690	17	-	1	-	-	-	NORTH DAKOTA
OHIO	69,652	10,441	4,558	5,883	59,211	37,286	16,928	3,103	501	140	-	55	OHIO
OKLAHOMA	88,779	77,864	14,733	63,131	10,915	9,159	686	303	164	2	-	44	OKLAHOMA
OREGON	33,411	17,117	12,809	4,308	16,894	13,169	1,712	814	111	23	-	-	OREGON
PENNSYLVANIA	46,255	29,005	(2/)	29,005	17,250	11,673	4,301	927	295	54	-	-	PENNSYLVANIA
RHODE ISLAND	1,739	342	285	57	1,397	719	545	102	-	-	-	1	RHODE ISLAND
SOUTH CAROLINA	29,783	22,962	17,719	5,241	6,823	1,513	1,513	-	55	-	-	-	SOUTH CAROLINA
SOUTH DAKOTA	91,609	69,529	37,714	31,815	22,080	21,949	129	221	17	-	-	-	SOUTH DAKOTA
TENNESSEE	57,066	15,709	9,633	6,076	41,357	38,073	2,958	392	707	352	-	23	TENNESSEE
TEXAS	169,607	122,669	91,617	31,052	46,938	36,085	6,903	392	707	352	-	-	TEXAS
UTAH	15,359	11,144	7,598	3,546	4,215	3,579	615	3	1	-	-	1	UTAH
VERMONT	11,561	5,291	1,801	3,490	6,270	5,679	585	5	10	-	-	-	VERMONT
VIRGINIA 3/	768	13	7	6	755	-	662	8	10	-	-	-	VIRGINIA 3/
WASHINGTON	40,073	15,301	8,574	6,727	24,772	18,278	5,223	745	485	17	-	16	WASHINGTON
WEST VIRGINIA 3/	1,085	632	624	8	153	137	21	20	-	-	-	-	WEST VIRGINIA 3/
WISCONSIN	75,161	9,643	1,720	7,943	65,498	50,567	10,711	364	435	-	-	11	WISCONSIN
WYOMING	19,321	10,881	14,161	2,720	2,440	2,258	182	-	-	-	-	-	WYOMING
TOTAL	2,383,744	1,322,574	74,744	580,830	1,061,170	54,815	816,010	141,456	34,942	12,416	1,020	471	TOTAL

1/ INCLUDES A SMALL AMOUNT OF UNSURFACED URBAN MILEAGE.

2/ GRAVEL OR STONE SURFACED MILEAGE INCLUDES A SMALL AMOUNT OF SOIL-SURFACED MILEAGE.

SEGREGATION WAS NOT AVAILABLE.

3/ COUNTY ROADS ARE UNDER STATE CONTROL IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA. SEE TABLE SM-3, "EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL 1947".

4/ INCLUDES 3,746 MILES OF ROADS PROPERLY A PART OF THE STATE SECONDARY AND FARM-TO-MARKET SYSTEMS.

5/ ESTIMATED BY STATE AUTHORITIES.

6/ UNIMPROVED MILEAGE INCLUDES A CONSIDERABLE AMOUNT OF GRADED AND DRAINED MILEAGE. SEGREGATION WAS NOT AVAILABLE.

7/ GRADED AND DRAINED MILEAGE INCLUDES SOME UNIMPROVED MILEAGE. SEGREGATION WAS NOT AVAILABLE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

EXISTING MILEAGE OF CITY STREETS  
IN THE UNITED STATES 1/

CLASSIFIED BY TYPE OF SURFACE 2/

TABLE UM-3  
ISSUED NOVEMBER 1949

STATE	YEAR REPORTED	TOTAL	NON-SURFACED	SURFACED MILEAGE				STATE
				TOTAL	LOW TYPE 3/	INTER-MEDIATE TYPE 4/	HIGH TYPE 5/	
ALABAMA	1937	4,306	1,337	2,969	1,519	536	914	ALABAMA
ARIZONA	1948	1,434	584	850	248	372	230	ARIZONA
ARKANSAS	1936	4,609	1,800	2,809	1,796	416	597	ARKANSAS
CALIFORNIA	1946	19,332	2,900	16,432	2,513	2,320	11,599	CALIFORNIA
COLORADO	1939	3,537	728	2,809	1,330	1,013	466	COLORADO
CONNECTICUT	1948	4,374	53	4,321	261	2,427	1,633	CONNECTICUT
DELAWARE	ESTIMATED	528	191	337	162	77	98	DELAWARE
FLORIDA	1948	12,107	3,033	9,074	1,881	4,303	2,890	FLORIDA
GEORGIA	1937	5,396	3,279	2,117	855	476	786	GEORGIA
IDAH0	1936	1,536	335	1,201	654	348	199	IDAH0
ILLINOIS	1940	19,551	2,624	16,927	6,080	1,433	9,414	ILLINOIS
INDIANA	1948	10,902	1,006	9,896	2,154	2,984	4,758	INDIANA
IOWA	1944	13,144	4,628	8,516	4,189	1,042	3,285	IOWA
KANSAS	1947	7,243	2,216	5,027	2,507	595	1,925	KANSAS
KENTUCKY	1938	3,585	390	3,195	831	1,335	1,029	KENTUCKY
LOUISIANA	1937	3,688	1,341	2,347	1,246	186	915	LOUISIANA
MAINE	ESTIMATED	1,080	323	757	287	162	308	MAINE
MARYLAND	1948	2,666	81	2,585	372	585	1,628	MARYLAND
MASSACHUSETTS	1946	6,226	55	6,171	2,435	633	3,103	MASSACHUSETTS
MICHIGAN	1947	13,526	1,824	11,702	3,726	2,666	5,310	MICHIGAN
MINNESOTA	1948	11,343	2,337	9,006	3,183	3,465	2,358	MINNESOTA
MISSISSIPPI	1948	3,939	318	3,621	1,641	752	1,228	MISSISSIPPI
MISSOURI	1934	12,703	5,377	7,326	2,569	1,006	3,751	MISSOURI
MONTANA	1936	2,200	1,279	921	394	359	168	MONTANA
NEBRASKA	1947	5,097	1,277	3,820	2,182	168	1,470	NEBRASKA
NEVADA	1949	490	98	392	132	30	230	NEVADA
NEW HAMPSHIRE	1948	1,031	12	1,019	84	691	244	NEW HAMPSHIRE
NEW JERSEY	1939	9,161	657	8,504	1,336	2,377	4,791	NEW JERSEY
NEW MEXICO	1948	1,285	527	758	354	287	117	NEW MEXICO
NEW YORK	ESTIMATED	17,358	4,343	13,015	3,176	1,669	8,170	NEW YORK
NORTH CAROLINA	ESTIMATED	5,932	2,034	3,898	1,781	862	1,255	NORTH CAROLINA
NORTH DAKOTA	1936	665	187	678	425	59	194	NORTH DAKOTA
OHIO	1936	19,318	4,084	15,234	4,903	3,182	7,149	OHIO
OKLAHOMA	1935	7,644	3,980	3,664	1,577	345	1,742	OKLAHOMA
OREGON	1946	3,646	673	2,973	1,035	637	1,301	OREGON
PENNSYLVANIA	1947	15,637	2,214	13,423	1,688	5,251	6,484	PENNSYLVANIA
RHODE ISLAND	1948	1,452	131	1,321	64	575	682	RHODE ISLAND
SOUTH CAROLINA	1937	2,947	1,741	1,206	118	355	733	SOUTH CAROLINA
SOUTH DAKOTA	1936	2,361	845	1,516	1,180	151	205	SOUTH DAKOTA
TENNESSEE	1937	3,424	402	3,022	744	1,083	1,195	TENNESSEE
TEXAS	1942	21,425	8,826	12,599	5,941	2,701	3,957	TEXAS
UTAH	1947	3,177	530	2,647	1,181	882	584	UTAH
VERMONT	1948	794	45	749	218	373	158	VERMONT
VIRGINIA	ESTIMATED	3,999	1,335	2,664	1,141	592	931	VIRGINIA
WASHINGTON	1947	6,583	1,386	5,197	1,989	1,144	2,064	WASHINGTON
WEST VIRGINIA	1947	2,221	651	1,570	267	304	999	WEST VIRGINIA
WISCONSIN	1948	8,671	420	8,251	1,706	3,595	2,950	WISCONSIN
WYOMING	1935	875	248	627	329	192	106	WYOMING
DISTRICT OF COLUMBIA	1947	1,388	8	1,380	214	43	1,123	DISTRICT OF COLUMBIA
TOTAL		315,756	74,693	241,063	76,598	57,039	107,426	TOTAL

1/ COMPILED FROM REPORTS OF STATE AUTHORITIES AND PLANNING SURVEY DATA. INCLUDED ARE APPROXIMATELY 32,000 MILES OF STREETS FORMING EXTENSIONS OF STATE HIGHWAY SYSTEMS. MILEAGE OF URBAN EXTENSIONS, BY STATES, IS GIVEN IN TABLE SM-1. MILEAGE OF ALLEYS ARE INCLUDED IN A FEW STATES.

2/ IN SOME STATES, THE SURFACE-TYPE CLASSIFICATIONS HAVE BEEN ESTIMATED.

3/ CONSISTS OF STABILIZED-SOIL AND GRAVEL OR STONE SURFACES.

4/ CONSISTS OF BITUMINOUS-TREATED AND MIXED BITUMINOUS SURFACES.

5/ CONSISTS OF BITUMINOUS PENETRATION, BITUMINOUS CONCRETE, SHEET ASPHALT, PORTLAND CEMENT CONCRETE, BRICK, BLOCK, AND DUAL-TYPE SURFACES.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

EXISTING RURAL AND URBAN MILEAGE IN THE UNITED STATES  
AT THE END OF 1947 <sup>1/</sup>  
CLASSIFIED BY SYSTEM AND TYPE OF SURFACE

TABLE M-2, 1947  
REVISED NOVEMBER 1949

SYSTEM	TOTAL	NONSURFACED MILEAGE			SURFACED MILEAGE			
		TOTAL	PRIMITIVE AND UNIMPROVED	GRADED AND DRAINED	TOTAL	LOW TYPE <sup>2/</sup>	INTER- MEDIATE TYPE <sup>3/</sup>	HIGH TYPE 4/
	1,000 MILES	1,000 MILES	1,000 MILES	1,000 MILES	1,000 MILES	1,000 MILES	1,000 MILES	1,000 MILES
RURAL MILEAGE:								
UNDER STATE CONTROL:								
STATE PRIMARY SYSTEMS	337	15	5	10	322	49	140	133
STATE SECONDARY SYSTEMS	92	16	9	7	76	29	35	12
COUNTY ROADS UNDER STATE CONTROL <sup>5/</sup>	120	51	26	25	69	51	16	2
STATE PARKS, FORESTS, RESERVATIONS, ETC. <sup>6/</sup>	5	3	1	2	2	1	1	-
TOTAL	554	85	41	44	469	136	186	147
UNDER LOCAL CONTROL:								
COUNTY ROADS	1,659	915	540	375	744	591	111	42
TOWN AND TOWNSHIP ROADS	686	369	163	206	317	280	30	7
OTHER LOCAL ROADS	39	39	39	-	-	-	-	-
TOTAL	2,384	1,323	742	581	1,061	871	141	49
UNDER FEDERAL CONTROL:								
NATIONAL PARKS, FORESTS, RESERVATIONS, ETC. <sup>6/</sup>	72	58	34	24	14	11	2	1
TOTAL RURAL MILEAGE	3,010	1,466	817	649	1,544	1,018	329	197
URBAN MILEAGE:								
UNDER STATE CONTROL:								
URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS	31	1	-	1	30	2	8	20
UNDER LOCAL CONTROL:								
CITY STREETS <sup>7/</sup>	285	74	(8/)	8/ 74	211	75	49	87
TOTAL URBAN MILEAGE	316	75	-	75	241	77	57	107
TOTAL RURAL AND URBAN MILEAGE IN THE UNITED STATES	3,326	1,541	817	724	1,785	1,095	386	304

<sup>1/</sup> COMPILED FROM REPORTS OF STATE AUTHORITIES AND PLANNING SURVEY DATA.

<sup>2/</sup> CONSISTS OF STABILIZED SOIL AND GRAVEL OR STONE SURFACES.

<sup>3/</sup> CONSISTS OF BITUMINOUS TREATED AND MIXED BITUMINOUS SURFACES.

<sup>4/</sup> CONSISTS OF BITUMINOUS PENETRATION, BITUMINOUS CONCRETE, SHEET ASPHALT, PORTLAND CEMENT CONCRETE, BRICK, BLOCK, AND DUAL-TYPE SURFACES.

<sup>5/</sup> COUNTY ROADS ARE UNDER STATE CONTROL IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT THREE COUNTIES), AND WEST VIRGINIA.

<sup>6/</sup> STATE AND NATIONAL PARK, FOREST, RESERVATION, AND OTHER ROADS THAT ARE NOT A PART OF THE STATE OR LOCAL SYSTEMS.

<sup>7/</sup> INCLUDES SOME DATA FOR 1948 AND ALSO FOR YEARS PRIOR TO 1947.

<sup>8/</sup> GRADED AND DRAINED CLASSIFICATION INCLUDES PRIMITIVE AND UNIMPROVED MILEAGE.

# FEDERAL AID

## MILEAGE OF THE FEDERAL-AID SYSTEMS

The Federal-aid primary system consists of approximately 233,000 miles of roads. These roads, selected jointly by the States and the Federal Government, are almost entirely on the State highway systems, and are a part of, and not in addition to, the mileages given in the mileage section of this bulletin.

The selection of the secondary system authorized by the Federal-aid Highway Act of 1944 has not been completed. As of June 30, 1949, this system consisted of 393,000 miles, approximately 42 percent on State systems, and the remaining 58 percent on county or other local systems. The 1944 Act also made new provisions for the expenditure of Federal funds in urban areas.

The mileages of the Federal-aid primary and secondary systems are given in the table on page 118. The mileage of the primary system in urban areas is shown separately. A small portion of the system mileage is on proposed or projected locations and therefore is not open to public travel.

The table on page 119 shows the mileage of the primary system, by surface type, for a series of years. The surface-type classification is the same as that used in the State mileage tables (SM series), with the exception that road types F, G, and H are not shown separately.

## FEDERAL-AID CONSTRUCTION

Under current Congressional authorizations, \$450 million has been made available for appropriation for each of the fiscal years 1950 and 1951 for construction and reconstruction of highways on the approved Federal-aid systems.

The apportionment of these funds during the cal-

endar year 1948 is given on page 120. This is the statutory distribution of authorized Federal-aid funds, and should not be confused with payments to the States for work completed. (The payment of Federal funds during 1948 appears as income to the States on table SF-1, and on other tables of the SF series, in the section on State highway finance in this bulletin.) Although the apportionments are made for a given year, considerable flexibility in expending the funds is permitted in order to allow the States sufficient time for orderly planning and budgeting of their highway construction.

Federal funds are available for expenditure only on the designated Federal-aid systems, and in general must be matched by an equal amount of State or local funds. Federal aid may not be expended for maintenance. The cost of most Federal-aid projects is paid initially out of State highway funds, or in some cases by counties or other local governments. The Federal share is paid as the work progresses, with a final payment made upon completion of the work.

The increase in construction and maintenance unit costs in recent years is illustrated in the tables on pages 121 and 122. The average hourly wage rates on Federal-aid projects are given on page 123. In addition to these tables, a measure of the 1948 work volume on Federal-aid and non-Federal-aid projects is given, by States, in the table of man-months of employment, on page 124.

Federal-aid projects completed during 1948 totaled 21,725 miles. The details of this construction are given in the tables on pages 125 and 126. It should be noted that this mileage is not additive to that shown in the SMB series of tables (mileage built by State highway departments) but is included in the total of 41,968 miles built during the year as given in table SMB-1.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

MILEAGE OF THE DESIGNATED FEDERAL-AID SYSTEMS  
AS OF JUNE 30, 1949

STATE OR TERRITORY	FEDERAL-AID PRIMARY SYSTEM			FEDERAL- AID SECONDARY SYSTEM	TOTAL FEDERAL- AID SYSTEM MILEAGE	STATE OR TERRITORY
	RURAL SYSTEM	URBAN EXTENSIONS	TOTAL			
ALABAMA	4,797	212	5,009	10,332	15,341	ALABAMA
ARIZONA	2,455	35	2,490	2,719	5,209	ARIZONA
ARKANSAS	3,373	103	3,476	12,752	16,228	ARKANSAS
CALIFORNIA	6,387	623	7,010	8,985	15,995	CALIFORNIA
COLORADO	3,927	92	4,019	3,619	7,638	COLORADO
CONNECTICUT	798	287	1,085	1,101	2,186	CONNECTICUT
DELAWARE	502	26	528	574	1,102	DELAWARE
FLORIDA	3,399	325	3,724	7,360	11,084	FLORIDA
GEORGIA	6,589	275	6,864	11,989	18,853	GEORGIA
IDaho	3,330	39	3,369	3,048	6,417	IDaho
ILLINOIS	9,321	966	10,287	7,252	17,539	ILLINOIS
INDIANA	4,285	514	4,799	8,709	13,508	INDIANA
IOWA	9,341	341	9,682	33,022	42,704	IOWA
KANSAS	8,540	169	8,709	19,475	28,184	KANSAS
KENTUCKY	3,661	169	3,830	10,502	14,332	KENTUCKY
LOUISIANA	2,464	210	2,674	5,586	8,260	LOUISIANA
MAINE	1,533	91	1,624	2,219	3,843	MAINE
MARYLAND	1,670	178	1,848	5,159	7,007	MARYLAND
MASSACHUSETTS	1,122	916	2,038	2,170	4,208	MASSACHUSETTS
MICHIGAN	6,001	475	6,476	12,080	18,556	MICHIGAN
MINNESOTA	7,045	338	7,383	14,037	21,420	MINNESOTA
MISSISSIPPI	4,201	140	4,341	7,336	11,677	MISSISSIPPI
MISSOURI	8,040	222	8,262	11,094	19,356	MISSOURI
MONTANA	5,701	60	5,761	3,064	8,825	MONTANA
NEBRASKA	5,441	111	5,552	9,936	15,488	NEBRASKA
NEVADA	2,183	26	2,209	1,872	4,081	NEVADA
NEW HAMPSHIRE	1,053	107	1,160	598	1,758	NEW HAMPSHIRE
NEW JERSEY	1,176	555	1,731	1,912	3,643	NEW JERSEY
NEW MEXICO	4,082	57	4,139	3,982	8,121	NEW MEXICO
NEW YORK	8,703	1,129	9,832	19,058	28,890	NEW YORK
NORTH CAROLINA	7,760	274	8,034	6,760	14,794	NORTH CAROLINA
NORTH DAKOTA	3,250	43	3,293	10,038	13,331	NORTH DAKOTA
OHIO	6,630	875	7,505	12,055	19,560	OHIO
OKLAHOMA	7,156	199	7,355	10,626	17,981	OKLAHOMA
OREGON	3,795	131	3,926	4,463	8,389	OREGON
PENNSYLVANIA	6,688	1,191	7,879	10,624	18,503	PENNSYLVANIA
RHODE ISLAND	288	216	504	260	764	RHODE ISLAND
SOUTH CAROLINA	4,262	124	4,386	5,271	9,657	SOUTH CAROLINA
SOUTH DAKOTA	4,153	61	4,214	10,696	14,910	SOUTH DAKOTA
TENNESSEE	4,783	209	4,992	6,377	11,369	TENNESSEE
TEXAS	15,292	629	15,921	19,951	35,872	TEXAS
UTAH	2,205	61	2,266	2,630	4,896	UTAH
VERMONT	1,201	47	1,248	1,770	3,018	VERMONT
VIRGINIA	4,903	244	5,147	16,340	21,487	VIRGINIA
WASHINGTON	3,415	160	3,575	6,096	9,671	WASHINGTON
WEST VIRGINIA	2,200	206	2,406	10,987	13,393	WEST VIRGINIA
WISCONSIN	5,727	309	6,036	13,435	19,471	WISCONSIN
WYOMING	3,395	30	3,425	1,645	5,070	WYOMING
DISTRICT OF COLUMBIA	-	134	134	54	188	DISTRICT OF COLUMBIA
HAWAII	568	(1/)	568	531	1,099	HAWAII
PUERTO RICO	560	(1/)	560	957	1,517	PUERTO RICO
TOTAL	219,351	13,934	233,285	393,108	626,393	TOTAL

1/ SEGREGATION NOT AVAILABLE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

MILEAGE OF THE FEDERAL-AID PRIMARY SYSTEM CLASSIFIED BY TYPE OF SURFACE

CALENDAR YEAR	NONSURFACED MILEAGE			SURFACED MILEAGE								MAJOR STRUCTURES AND FERRIES	TOTAL FEDERAL-AID PRIMARY SYSTEM <u>4/</u>
	B UNIMPROVED AND GRADED EARTH <u>1/</u>	C GRADED AND DRAINED	TOTAL	D SOIL SURFACED	E GRAVEL OR STONE	F, G, H BITUMINOUS SURFACE TREATED, MIXED BITU- MINOUS, BITU- MINOUS PENE- TRATION	I BITUMINOUS CONCRETE, SHEET AS- PHALT, ROCK ASPHALT <u>2/</u>	J PORTLAND CEMENT CONCRETE	K, L BRICK AND BLOCK	MISCELLA- NEOUS UN- CLASSIFIED PAVEMENTS <u>3/</u>	TOTAL		
1928	32,903	21,528	54,431	11,197	52,406	21,143	6,496	34,729	2,295	7,373	135,639	92	190,162
1929	29,126	20,208	49,334	11,856	50,246	25,231	6,974	39,908	2,376	7,564	145,197	153	194,684
1930	25,391	19,282	44,673	12,430	45,190	31,746	8,021	46,386	2,380	7,828	154,581	207	199,461
1931	19,037	17,885	35,972	12,177	44,451	37,238	8,583	54,504	2,258	8,263	167,524	196	203,692
1932	16,889	12,178	29,067	11,761	41,130	43,531	9,013	60,808	2,270	8,265	177,378	200	206,645
1933	13,875	11,369	25,244	11,624	41,619	48,971	9,883	63,329	2,280	8,500	186,206	240	211,690
1934	10,450	12,238	22,688	11,106	39,592	53,892	10,226	65,205	2,345	8,896	191,262	261	214,211
1935	8,707	11,112	19,819	10,333	39,457	57,906	11,500	67,208	2,240	9,695	198,539	187	218,545
1936	7,219	10,353	17,572	10,611	35,778	63,706	12,548	68,643	1,923	10,626	203,835	206	221,613
1937	6,305	8,798	15,103	9,984	31,969	69,082	13,386	71,392	1,879	11,380	209,072	245	224,420
1938	6,727	7,148	13,875	8,689	26,940	76,341	14,500	72,837	1,748	12,166	213,421	265	227,561
1939	6,515	6,271	12,786	7,141	27,521	79,403	14,588	73,320	1,642	13,303	216,918	383	230,087
1940	6,314	5,805	12,119	7,373	27,021	81,247	15,265	74,184	1,509	13,372	219,971	419	232,509
1941	5,114	4,530	9,644	7,174	18,854	86,391	15,962	75,029	1,446	13,472	218,328	339	228,311
1942	4,892	3,953	8,845	5,387	21,368	85,379	17,061	75,300	1,346	13,879	219,920	357	229,122
1943	4,792	3,775	8,567	4,475	21,824	86,003	17,789	74,922	1,189	14,285	220,487	394	229,446
1944	4,898	3,701	8,599	3,465	20,983	87,790	18,850	74,242	1,064	14,547	220,941	394	229,934
1945	4,899	3,443	8,342	2,848	20,333	89,769	20,066	73,607	963	14,585	222,191	392	230,925

1/ INCLUDES SOME MILEAGE ON PROJECTED LOCATION.

2/ INCLUDES SOME DUAL-TYPE SURFACED MILEAGE.

3/ ALL LOCATED WITHIN URBAN PLACES.

4/ THESE MILEAGES ARE IN ACCORDANCE WITH REPORTS SUBMITTED BY THE STATES AT VARIOUS DATES WITHIN THE CALENDAR YEAR AND DIFFER FROM THOSE ELSEWHERE REPORTED AS OF JUNE 30, OR OF DECEMBER 31 FOR EACH YEAR.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

FEDERAL HIGHWAY FUNDS APPORTIONED DURING  
THE CALENDAR YEAR 1948

FEDERAL FUNDS AUTHORIZED FOR THE FISCAL YEAR 1950 <sup>1/</sup>

STATE OR TERRITORY	FEDERAL-AID				STATE OR TERRITORY
	PRIMARY	SECONDARY	URBAN	TOTAL	
ALABAMA	\$4,234,466	\$3,347,912	\$1,157,921	\$8,740,299	ALABAMA
ARIZONA	2,883,981	1,994,406	232,926	5,111,313	ARIZONA
ARKANSAS	3,437,818	2,765,905	495,958	6,699,681	ARKANSAS
CALIFORNIA	8,025,813	4,595,138	7,216,292	19,837,243	CALIFORNIA
COLORADO	3,583,930	2,411,757	829,510	6,825,197	COLORADO
CONNECTICUT	1,240,162	681,025	2,316,659	4,237,846	CONNECTICUT
DELAWARE	974,531	649,688	181,297	1,805,516	DELAWARE
FLORIDA	2,894,455	1,938,785	1,421,220	6,254,460	FLORIDA
GEORGIA	5,026,124	3,834,698	1,441,091	10,301,913	GEORGIA
IDAHO	2,478,367	1,733,203	188,176	4,399,746	IDAHO
ILLINOIS	7,812,450	4,198,769	8,449,887	20,461,106	ILLINOIS
INDIANA	4,762,317	3,193,419	2,723,787	10,679,523	INDIANA
IOWA	4,916,913	3,516,275	1,414,525	9,847,713	IOWA
KANSAS	4,973,808	3,493,343	983,721	9,450,872	KANSAS
KENTUCKY	3,765,200	3,045,891	1,154,581	7,965,672	KENTUCKY
LOUISIANA	3,036,036	2,270,096	1,360,748	6,666,880	LOUISIANA
MAINE	1,721,234	1,240,539	498,017	3,459,790	MAINE
MARYLAND	1,632,747	1,043,969	1,590,418	4,267,134	MARYLAND
MASSACHUSETTS	2,614,477	698,824	5,875,054	9,188,355	MASSACHUSETTS
MICHIGAN	6,058,649	3,663,939	5,048,623	14,771,211	MICHIGAN
MINNESOTA	5,356,784	3,690,493	1,960,081	11,007,358	MINNESOTA
MISSISSIPPI	3,649,214	3,001,136	533,179	7,183,529	MISSISSIPPI
MISSOURI	5,909,105	4,048,164	2,799,683	12,756,952	MISSOURI
MONTANA	4,048,884	2,766,121	273,348	7,088,353	MONTANA
NEBRASKA	3,954,543	2,791,999	695,466	7,442,008	NEBRASKA
NEVADA	2,564,998	1,718,707	53,853	4,337,558	NEVADA
NEW HAMPSHIRE	974,531	649,688	422,019	2,046,238	NEW HAMPSHIRE
NEW JERSEY	2,547,207	927,053	4,911,404	8,385,664	NEW JERSEY
NEW MEXICO	3,234,379	2,238,846	228,567	5,701,792	NEW MEXICO
NEW YORK	9,615,348	3,788,591	16,681,818	30,085,757	NEW YORK
NORTH CAROLINA	4,867,144	3,983,477	1,320,007	10,176,628	NORTH CAROLINA
NORTH DAKOTA	2,951,523	2,127,843	190,644	5,270,010	NORTH DAKOTA
OHIO	6,967,252	4,101,078	6,698,622	17,766,952	OHIO
OKLAHOMA	4,484,445	3,294,834	1,197,791	8,977,070	OKLAHOMA
OREGON	3,330,486	2,272,391	720,430	6,323,307	OREGON
PENNSYLVANIA	8,156,836	4,679,791	9,344,128	22,180,755	PENNSYLVANIA
RHODE ISLAND	974,531	649,688	997,786	2,622,005	RHODE ISLAND
SOUTH CAROLINA	2,724,022	2,246,419	581,082	5,551,523	SOUTH CAROLINA
SOUTH DAKOTA	3,114,552	2,217,687	197,342	5,529,581	SOUTH DAKOTA
TENNESSEE	4,266,287	3,278,719	1,415,352	8,960,358	TENNESSEE
TEXAS	12,679,694	8,930,900	3,966,153	25,576,747	TEXAS
UTAH	2,259,221	1,504,566	385,353	4,149,140	UTAH
VERMONT	974,531	649,688	188,251	1,812,470	VERMONT
VIRGINIA	3,657,445	2,836,866	1,324,938	7,819,249	VIRGINIA
WASHINGTON	3,145,271	2,129,619	1,303,754	6,578,644	WASHINGTON
WEST VIRGINIA	2,211,489	1,857,176	717,603	4,786,268	WEST VIRGINIA
WISCONSIN	4,802,731	3,253,279	2,358,393	10,414,403	WISCONSIN
WYOMING	2,474,161	1,679,067	118,209	4,271,437	WYOMING
HAWAII	974,531	649,688	349,535	1,973,754	HAWAII
DISTRICT OF COLUMBIA	974,531	649,688	1,018,601	2,642,820	DISTRICT OF COLUMBIA
PUERTO RICO	987,096	1,006,657	741,447	2,735,200	PUERTO RICO

<sup>1/</sup> APPORTIONED AND MADE AVAILABLE TO THE STATES ON SEPTEMBER 1, 1948.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

# PRICE TRENDS IN HIGHWAY CONSTRUCTION

BASED ON CONTRACT PRICES FOR FEDERAL-AID CONSTRUCTION

YEAR	COMMON EXCAVATION		CONCRETE PAVEMENT		STRUCTURES				COMPOSITE MILE INDEX 2/
	BID PRICE CU. YD.	SUB- INDEX 1/	BID PRICE SQ. YD.	SUB- INDEX 1/	BID PRICE			SUB- INDEX 1/	
					REIN- FORCING STEEL-LB.	STRUCTURAL STEEL LB.	STRUCTURAL CONCRETE CU. YD.		
1925	\$0.39	110.0	\$2.36	106.4	\$0.056	\$0.067	\$22.53	103.9	107.5
1926	.36	103.7	2.29	103.1	.053	.074	22.76	103.7	103.4
1927	.35	100.3	2.29	103.3	.051	.071	22.65	101.5	101.9
1928	.34	96.0	2.10	94.5	.049	.067	21.22	96.1	95.3
1929	.32	90.0	2.05	92.7	.048	.059	21.58	95.0	92.1
1930	.30	86.3	1.86	84.1	.045	.061	20.08	89.4	85.7
1931	.27	77.6	1.68	75.6	.040	.054	18.02	79.9	76.8
1932	.18	55.0	1.44	64.8	.034	.046	15.33	68.0	61.0
1933	.26	74.0	1.67	75.1	.038	.046	16.15	72.2	76.7
1934	.29	83.3	1.90	85.8	.043	.053	17.73	80.8	84.0
1935	.26	73.3	1.90	85.6	.044	.052	17.78	81.3	80.6
1936	.26	74.8	1.91	86.0	.046	.060	20.25	90.0	82.9
1937	.24	69.0	1.89	85.1	.048	.066	19.76	91.5	79.4
1938	.21	59.8	1.72	77.5	.045	.063	19.06	87.2	72.8
1939	.21	59.8	1.73	77.8	.044	.059	19.13	85.9	72.6
1940	.21	59.2	1.68	75.6	.045	.063	19.17	87.6	71.6
1941	.24	69.2	1.89	85.2	.054	.076	21.44	100.8	81.8
1942	.37	105.5	2.44	109.7	.065	.090	26.16	122.3	109.9
1943	.44	125.6	2.78	125.7	.067	.095	30.19	134.4	126.9
1944	.38	108.3	2.54	114.3	.064	.089	31.94	136.5	115.5
1945	.36	102.6	2.48	111.8	.062	.077	31.62	132.5	111.7
1946	.36	101.9	2.78	125.3	.075	.113	38.79	164.7	122.9
1947	.39	111.2	3.20	144.2	.093	.132	45.84	196.9	140.4
1948									
1ST QTR.	.43	122.5	3.34	150.6	.100	.145	50.46	215.7	150.5
2ND "	.43	122.5	3.56	160.5	.106	.158	49.74	219.7	155.9
3RD "	.44	125.4	3.71	167.3	.109	.159	50.89	224.6	161.0
4TH "	.42	119.7	3.92	176.7	.116	.169	52.89	235.7	165.3
AVERAGE	.43	122.5	3.63	163.8	.108	.158	51.00	223.9	158.2
1949									
1ST QTR.	.42	119.7	3.83	172.7	.113	.167	49.04	223.6	161.4
2ND "	.41	116.8	3.68	165.9	.105	.147	48.30	213.5	155.5
3RD "	.38	108.6	3.56	160.4	.100	.136	47.21	205.8	148.7
BASE 1925-29	.35	100.0	2.22	100.0	.052	.067	22.15	100.0	100.0

1/ AN INDEX VALUE OF 100 CORRESPONDS TO AVERAGE ACCEPTED BID PRICES IN THE BASE YEARS 1925-1929.

2/ THE COMPOSITE MILE IS MADE UP OF AVERAGE QUANTITIES OF MATERIALS AS DETERMINED FOR THE BASE YEARS 1925-1929. IT INCLUDES 17,491 CUBIC YARDS OF EXCAVATION, 3,726 SQUARE YARDS OF PAVING, 16,000 POUNDS REINFORCING STEEL, 4,325 POUNDS STRUCTURAL STEEL AND 68 CUBIC YARDS OF STRUCTURAL CONCRETE. THE COMPOSITE MILE DOES NOT REPRESENT QUANTITIES INVOLVED IN THE ACTUAL CONSTRUCTION OF ANY PARTICULAR TYPE OF ROAD.

DEPARTMENT OF COMMERCE BUREAU OF PUBLIC ROADS <b>COST TRENDS</b> HIGHWAY MAINTENANCE AND OPERATION, 1935 - 1949 1/					
YEAR	LABOR	MATERIAL	EQUIPMENT	OVERHEAD	TOTAL
1935	100.00	100.00	100.00	100.00	100.00
1936	102.19	104.31	97.97	100.29	101.24
1937	108.48	104.42	99.31	102.50	104.46
1938	110.17	103.73	103.51	103.97	106.36
1939	111.29	101.64	105.87	105.83	107.23
1940	112.33	100.30	107.12	110.20	108.13
1941	121.16	102.86	110.11	111.33	113.30
1942	134.93	115.68	113.27	113.93	122.83
1943	151.82	117.76	114.46	116.87	130.88
1944	162.42	123.22	116.77	119.81	137.34
1945	171.16	130.10	129.89	135.01	147.52
1946	180.56	132.62	141.28	148.30	156.40
1947	198.40	145.83	153.39	162.38	171.28
1948	216.63	160.58	176.37	170.62	189.31
FIRST 1/2 1949	222.34	157.70	187.98	171.99	194.57
1/ BASED UPON THE COST OF MAINTAINING AND OPERATING THE EXISTING STATE HIGH- WAY SYSTEMS. ADDITIONAL DATA ARE CONTAINED IN THE 1947 PROGRESS REPORT OF THE PROJECT COMMITTEE ON MAINTENANCE COSTS, HIGHWAY RESEARCH BOARD.					

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

AVERAGE HOURLY WAGE RATES ON FEDERAL-AID PROJECTS

CLASSIFICATION	NEW ENGLAND	MIDDLE ATLANTIC	EAST NORTH CENTRAL	WEST NORTH CENTRAL	SOUTH ATLANTIC	EAST SOUTH CENTRAL	WEST SOUTH CENTRAL	MOUNTAIN	PACIFIC	UNITED STATES
			CALENDAR YEAR 1947							
EXECUTIVE, ADMINISTRATIVE, AND SUPERVISORY	\$1.58	\$1.76	\$1.77	\$1.53	\$1.38	\$1.38	\$1.35	\$1.88	\$2.13	\$1.59
SKILLED	1.86	2.00	1.91	1.60	1.37	1.48	1.46	1.86	1.98	1.68
INTERMEDIATE GRADE	1.28	1.43	1.43	1.19	.99	1.04	1.03	1.37	1.54	1.22
UNSKILLED	1.11	1.13	1.13	.93	.74	.69	.76	1.11	1.32	.91
			CALENDAR YEAR 1948							
EXECUTIVE, ADMINISTRATIVE, AND SUPERVISORY	1.77	1.86	1.93	1.68	1.59	1.45	1.48	2.00	2.16	1.72
SKILLED	2.00	2.19	2.06	1.71	1.58	1.57	1.58	2.06	2.17	1.82
INTERMEDIATE GRADE	1.45	1.61	1.55	1.30	1.08	1.07	1.11	1.59	1.75	1.35
UNSKILLED	1.24	1.26	1.25	1.07	.83	.73	.81	1.23	1.51	1.02
			FIRST QUARTER 1949							
EXECUTIVE, ADMINISTRATIVE, AND SUPERVISORY	2.07	2.18	2.16	1.85	1.59	1.50	1.57	2.12	2.32	1.80
SKILLED	2.09	2.41	2.13	1.55	1.53	1.68	1.61	2.08	2.18	1.82
INTERMEDIATE GRADE	1.57	1.78	1.58	1.12	1.10	.94	1.14	1.55	1.77	1.28
UNSKILLED	1.44	1.58	1.30	1.02	.84	.75	.82	1.27	1.58	1.00
			SECOND QUARTER 1949							
EXECUTIVE, ADMINISTRATIVE, AND SUPERVISORY	1.65	2.11	2.05	1.79	2.12	1.59	1.56	2.13	2.50	1.96
SKILLED	1.77	2.50	2.05	1.69	2.07	1.64	1.64	2.11	2.26	1.99
INTERMEDIATE GRADE	1.26	1.67	1.54	1.22	1.23	1.13	1.11	1.58	1.84	1.34
UNSKILLED	1.02	1.43	1.33	1.06	1.04	.75	.84	1.26	1.57	1.06
			THIRD QUARTER 1949							
EXECUTIVE, ADMINISTRATIVE, AND SUPERVISORY	1.71	1.99	1.95	1.71	1.80	1.60	1.51	2.14	2.54	1.84
SKILLED	1.99	2.27	2.19	1.78	1.90	1.79	1.60	2.22	2.30	1.98
INTERMEDIATE GRADE	1.45	1.76	1.60	1.35	1.23	1.17	1.12	1.66	1.87	1.45
UNSKILLED	1.19	1.49	1.37	1.16	.95	.79	.84	1.43	1.65	1.16

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

FEDERAL AND STATE HIGHWAY EMPLOYMENT

AVERAGE MAN - MONTHS

URING THE CALENDAR YEAR 1948

STATE	CONSTRUCTION INVOLVING FEDERAL FUNDS				STATE WORK NOT INVOLVING FEDERAL FUNDS			GRAND TOTAL
	POSTWAR FEDERAL-AID PRIMARY, SECONDARY, AND URBAN	PREWAR FEDERAL-AID PRIMARY, SECONDARY, AND GRADE CROSSING	FORESTS, PARKS, AND MISCELLA- NEOUS	TOTAL	CONSTRUC- TION	MAINTENANCE	TOTAL ENGINEERING, SUPERVISORY, AND ADMINISTRATIVE	
ALABAMA	1,129	-	51	1,180	938	768	512	3,398
ARIZONA	467	-	39	506	403	511	427	1,847
ARKANSAS	729	1	34	764	76	1,286	177	2,303
CALIFORNIA	2,331	85	105	2,521	1,955	2,889	3,457	10,822
COLORADO	1,014	137	56	1,207	289	680	732	2,908
CONNECTICUT	265	-	-	265	891	1,640	1,107	3,903
DELAWARE	253	22	-	275	154	474	19	922
FLORIDA	1,027	89	4	1,120	2,007	2,409	1,178	6,714
GEORGIA	1,420	131	15	1,566	886	1,963	1,379	5,794
IDAHO	334	-	100	434	192	674	315	1,615
ILLINOIS	2,037	83	-	2,120	1,030	3,729	1,520	8,399
INDIANA	1,229	47	-	1,276	625	2,315	828	5,044
IOWA	1,532	40	55	1,627	43	1,475	737	3,882
KANSAS	1,666	128	9	1,803	271	1,636	637	4,347
KENTUCKY	1,064	41	21	1,126	440	3,059	1,414	6,039
LOUISIANA	830	211	9	1,050	664	3,575	629	5,938
MAINE	180	9	-	189	899	1,296	272	2,656
MARYLAND	465	31	85	581	792	1,390	641	3,404
MASSACHUSETTS	467	5	-	472	990	2,290	1,403	5,155
MICHIGAN	1,701	35	30	1,766	(1/)	3,660	1,392	6,818
MINNESOTA	1,840	38	44	1,922	53	2,138	1,890	6,003
MISSISSIPPI	1,614	194	111	1,919	2,109	1,552	1,025	6,605
MISSOURI	1,774	147	6	1,927	572	2,326	728	5,553
MONTANA	653	10	55	718	-	870	588	2,176
NEBRASKA	839	-	6	845	26	1,262	583	2,716
NEVADA	204	-	40	244	12	305	305	866
NEW HAMPSHIRE	252	-	7	259	462	1,444	221	2,386
NEW JERSEY	893	1	-	894	361	1,854	774	3,883
NEW MEXICO	717	20	36	773	239	598	401	2,011
NEW YORK	1,487	23	-	1,510	913	5,098	1,951	9,472
NORTH CAROLINA	1,283	133	110	1,526	618	6,127	1,515	9,786
NORTH DAKOTA	709	33	5	747	-	598	385	1,730
OHIO	1,616	95	5	1,716	1,010	4,966	1,886	9,578
OKLAHOMA	1,015	36	23	1,074	388	2,113	486	4,061
OREGON	751	37	391	1,179	235	1,932	780	4,126
PENNSYLVANIA	2,956	338	-	3,294	4,244	12,953	2,804	23,295
RHODE ISLAND	169	-	-	169	(1/)	589	209	967
SOUTH CAROLINA	1,521	25	31	1,577	1,890	2,453	1,244	7,164
SOUTH DAKOTA	653	37	19	709	100	700	458	1,967
TENNESSEE	1,218	114	100	1,432	1,020	1,725	356	4,533
TEXAS	5,790	34	33	5,857	1,209	4,509	3,354	14,929
UTAH	398	8	44	450	82	535	540	1,607
VERMONT	247	1	-	248	166	608	153	1,175
VIRGINIA	793	142	268	1,203	1,503	5,892	1,377	9,975
WASHINGTON	719	32	64	815	462	1,239	793	3,309
WEST VIRGINIA	465	11	29	505	190	4,935	644	6,274
WISCONSIN	1,442	133	42	1,617	539	3,234	723	6,113
WYOMING	486	2	41	529	(1/)	381	382	1,292
HAWAII	174	14	149	337	-	150	177	664
DIST. OF COL.	405	-	-	405	851	508	373	2,137
PUERTO RICO	546	-	-	546	2,627	3,102	640	6,915
TOTAL	53,769	2,753	2,272	58,794	35,446	114,415	46,521	255,176

1/ DATA NOT REPORTED.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

FEDERAL-AID HIGHWAY PROJECTS COMPLETED DURING CALENDAR YEAR 1948 ↴

STATE OR TERRITORY	PRIMARY SYSTEM - RURAL			SECONDARY SYSTEM - RURAL			URBAN EXTENSIONS			TOTAL			STATE OR TERRITORY
	TOTAL COST	FEDERAL FUNDS	MILES COMPLETED	TOTAL COST	FEDERAL FUNDS	MILES COMPLETED	TOTAL COST	FEDERAL FUNDS	MILES COMPLETED	TOTAL COST	FEDERAL FUNDS	MILES COMPLETED	
ALABAMA	\$2,572,049	\$1,310,493	45.5	\$9,072,057	\$4,132,463	476.2	\$129,175	\$63,925	.3	\$11,773,281	\$5,506,881	522.0	ALABAMA
ARIZONA	3,124,735	2,103,692	42.2	2,970,680	2,046,534	72.6	215,046	-	-	6,095,415	4,150,426	114.8	ARIZONA
ARKANSAS	4,914,424	2,433,316	109.9	5,607,489	2,502,725	241.3	206,104	206,104	-	10,727,559	351,8	351.8	ARKANSAS
CALIFORNIA	18,726,550	9,297,350	109.3	11,866,344	5,666,408	241.9	24,270,505	14,270,770	29.4	55,321,459	29,204,536	380.6	CALIFORNIA
COLORADO	10,675,593	6,121,593	209.2	5,791,035	3,321,239	232.6	3,415,316	1,867,880	2.2	19,615,944	11,310,737	444.0	COLORADO
CONNECTICUT	3,761,196	1,812,321	26.5	579,146	276,504	4.5	2,107,340	1,012,782	4.4	3,689,656	3,089,656	35.4	CONNECTICUT
DELAWARE	7,671,584	3,763,321	12.4	515,160	265,130	14.8	335,131	151,569	1.1	1,553,435	784,380	28.3	DELAWARE
FLORIDA	5,881,166	2,800,549	114.3	4,361,138	2,048,147	129.5	3,516,882	1,718,823	50.7	13,753,136	6,567,159	294.5	FLORIDA
GEORGIA	6,547,630	3,512,270	153.8	6,015,683	3,254,477	237.6	110,195	58,343	9.8	12,673,558	6,825,090	401.2	GEORGIA
IDAHO	2,516,964	1,578,295	54.1	1,420,352	859,975	76.6	10,329	6,352	(2)	3,947,045	2,444,122	130.1	IDAHO
ILLINOIS	4,156,060	2,136,060	160.3	6,954,857	3,351,723	259.3	2,791,676	1,384,056	20.1	18,276,155	8,932,659	439.7	ILLINOIS
INDIANA	7,357,176	3,708,735	61.8	5,924,421	2,877,559	77.6	2,953,555	1,273,342	15.7	15,915,352	7,899,676	155.1	INDIANA
IOWA	14,198,014	7,239,089	251.7	6,575,232	3,159,703	745.1	2,442,269	1,188,622	23.0	22,915,515	11,597,414	1,019.8	IOWA
KANSAS	15,636,624	8,059,173	446.7	7,036,503	3,448,979	1,594.7	3,200,402	1,537,257	21.4	25,879,989	13,045,219	1,762.8	KANSAS
KENTUCKY	7,687,584	3,915,245	120.3	7,240,441	3,502,040	177.5	1,395,166	681,551	8.7	16,491,191	8,098,836	306.5	KENTUCKY
LOUISIANA	5,279,590	2,633,163	61.9	2,893,857	1,319,065	59.0	661,860	328,860	1.5	8,085,051	4,277,088	125.4	LOUISIANA
MAINE	2,202,831	1,122,221	36.1	1,392,395	695,619	27.3	2,615,049	1,366,508	5.3	6,210,275	3,204,343	68.7	MAINE
MARYLAND	856,065	398,554	5.6	1,881,724	1,291,787	32.6	-	-	-	2,739,809	1,690,341	38.2	MARYLAND
MASSACHUSETTS	1,956,035	1,956,035	19.1	532,027	265,917	3.9	6,229,913	3,593,105	24.9	9,835,085	5,817,057	47.9	MASSACHUSETTS
MICHIGAN	16,331,172	8,586,656	224.5	6,075,793	3,007,932	171.8	9,556,325	4,598,565	39.7	31,965,890	16,193,153	536.0	MICHIGAN
MINNESOTA	16,295,729	7,890,304	448.3	9,904,602	4,881,676	1,050.3	2,341,415	1,158,398	42.7	28,601,746	13,930,378	1,541.3	MINNESOTA
MISSISSIPPI	8,051,073	4,140,390	255.5	6,607,593	3,209,639	292.6	1,045,523	485,372	6.2	15,714,189	7,841,401	554.3	MISSISSIPPI
MISSOURI	13,339,010	6,753,108	136.0	8,866,768	4,407,575	563.1	387,755	184,631	-	20,594,436	10,345,314	704.8	MISSOURI
MONTANA	6,194,061	3,881,252	193.7	3,598,036	2,098,859	234.7	-	-	-	9,792,097	5,970,111	428.4	MONTANA
NEBRASKA	8,036,199	4,017,258	369.0	3,911,104	1,957,514	279.7	747,359	379,134	13.9	12,696,662	6,353,906	653.6	NEBRASKA
NEVADA	2,144,236	1,545,008	59.5	1,698,202	1,292,604	166.4	260,954	191,934	1.1	4,403,292	3,029,696	227.0	NEVADA
NEW HAMPSHIRE	3,402,669	1,827,509	13.2	551,860	274,560	6.0	437,455	211,944	4.7	4,392,014	2,323,518	23.9	NEW HAMPSHIRE
NEW JERSEY	209,650	59,001	(2)	1,642,985	810,545	18.7	14,431,237	7,261,914	17.3	16,263,772	8,131,860	36.0	NEW JERSEY
NEW MEXICO	4,792,061	3,021,562	134.3	3,269,222	2,052,742	166.4	877,174	632,171	16.5	8,998,457	5,706,475	317.2	NEW MEXICO
NEW YORK	17,608,146	8,761,914	127.9	1,726,221	803,073	39.0	4,435,371	2,056,192	14.5	23,769,738	11,621,179	174.4	NEW YORK
NORTH CAROLINA	13,142,864	6,683,503	263.6	8,192,371	4,053,679	365.2	1,004,901	558,747	12.5	22,340,136	11,266,129	641.3	NORTH CAROLINA
NORTH DAKOTA	7,471,562	4,019,580	306.8	3,102,222	1,770,047	662.7	1,532,872	919,043	24.1	12,106,656	6,708,670	593.6	NORTH DAKOTA
OHIO	8,972,617	4,273,013	47.2	8,379,706	4,139,319	140.4	3,029,287	2,311,305	3.8	21,281,610	10,723,637	191.4	OHIO
OKLAHOMA	4,743,661	2,497,316	112.8	6,156,070	3,042,126	742.4	672,422	422,129	2.2	11,771,553	5,661,571	857.4	OKLAHOMA
OREGON	8,642,287	5,046,667	146.5	3,521,235	2,126,079	145.0	1,024,498	1,116,679	3.2	14,088,020	8,291,725	291.7	OREGON
PENNSYLVANIA	27,572,481	14,976,946	116.0	11,215,944	5,589,066	125.8	10,331,732	5,374,334	27.3	49,500,157	25,680,346	269.1	PENNSYLVANIA
RHODE ISLAND	1,212,867	591,200	34.8	205,505	101,124	157.1	3,758,287	1,850,427	18.5	5,176,659	2,542,951	22.4	RHODE ISLAND
SOUTH CAROLINA	3,740,623	1,924,220	90.6	4,942,509	2,316,970	208.2	716,642	351,074	3.5	9,401,784	4,592,264	302.3	SOUTH CAROLINA
SOUTH DAKOTA	9,683,802	5,942,815	516.4	3,330,516	1,845,788	393.2	3,077	22,660	8.9	13,060,425	7,815,063	507.8	SOUTH DAKOTA
TENNESSEE	4,139,154	2,042,090	68.9	7,826,616	3,894,506	365.4	3,622,755	2,266,642	67.4	15,588,585	8,169,238	443.2	TENNESSEE
TEXAS	26,139,561	13,292,844	675.2	21,247,097	10,370,342	2,013.2	15,258,186	9,156,659	67.4	62,644,844	32,819,649	2,755.8	TEXAS
UTAH	2,674,277	1,939,417	73.4	2,717,217	1,895,936	178.8	537,870	433,731	6	5,929,364	4,269,082	232.8	UTAH
VERMONT	2,955,207	1,470,188	32.4	1,584,881	783,680	33.9	8,799	8,547	(3)	1,518,887	2,262,415	66.7	VERMONT
VIRGINIA	9,375,980	4,813,827	63.5	5,475,324	2,681,636	255.5	-	-	-	14,651,304	7,495,463	319.0	VIRGINIA
WASHINGTON	5,485,142	3,052,664	75.8	4,207,065	1,984,008	157.1	440,176	203,653	3.3	10,402,683	5,240,325	236.2	WASHINGTON
WEST VIRGINIA	2,494,457	1,266,871	10.4	2,964,367	1,363,173	76.6	914,506	637,079	4.4	6,395,814	3,286,123	109.4	WEST VIRGINIA
WISCONSIN	11,213,168	4,618,779	204.0	8,570,365	3,482,634	488.9	4,839,273	2,342,536	46.1	24,612,806	10,453,449	739.0	WISCONSIN
WYOMING	5,444,944	3,530,060	171.2	4,130,548	2,633,637	188.4	155,272	76,712	15.3	9,137,104	6,424,409	315.0	WYOMING
HAWAII	1,343,447	569,304	16.6	371,451	179,416	1.8	159,149	73,037	.1	1,874,047	821,757	20.7	HAWAII
DISTRICT OF COLUMBIA	707,757	319,609	-	384,909	183,237	-	1,092,711	636,130	4.4	1,092,711	636,130	4.4	DISTRICT OF COLUMBIA
PUERTO RICO	-	-	2.0	-	-	4.4	114,231	45,795	1.4	1,206,897	548,641	7.8	PUERTO RICO
TOTAL	378,332,346	197,737,902	7,066.4	282,951,575	129,063,714	14,029.7	141,705,075	76,660,596	628.6	762,988,956	397,462,212	21,724.7	TOTAL

3/ GRADE CROSSING PROTECTION.

1/ PROJECTS FINANCED FROM PRIMARY AND POSTWAR FEDERAL-AID FUNDS AND FROM EMERGENCY FUNDS.

2/ ENGINEERING. NO MILEAGE INVOLVED.

DEPARTMENT OF COMMERCE  
 BUREAU OF PUBLIC ROADS

 MILEAGE COMPLETED DURING 1948 ON PROJECTS FINANCED  
 WITH FEDERAL HIGHWAY FUNDS <sup>1/</sup>

STATE OR TERRITORY	TOTAL MILEAGE GRADED OR SURFACED	MILEAGE GRADED AND DRAINED	MILEAGE SURFACED									
			TOTAL MILEAGE SURFACED	O SOIL- SURFACED	E GRAVEL OR STONE	F BITU- MINOUS SURFACE- TREATED	G MIXED BITU- MINOUS	H BITU- MINOUS PENE- TRATION	I BITU- MINOUS CONCRETE AND SHEET ASPHALT	J PORTLAND CEMENT CONCRETE	M COMBI- NATION	BRIDGES
ALABAMA	522.0	24.0	498.0	-	8.9	368.6	.8	110.9	2.1	4.6	-	2.1
ARIZONA	114.8	5.5	109.3	-	6.0	26.3	73.4	-	-	2.8	-	.8
ARKANSAS	351.8	-	351.8	-	83.7	3.5	208.6	-	53.2	.7	-	2.1
CALIFORNIA	380.6	9.4	371.2	-	36.0	54.2	222.1	7.2	9.4	31.5	4.5	6.3
COLORADO	444.0	19.5	424.5	-	198.4	7.1	216.0	-	-	.9	.9	1.2
CONNECTICUT	35.4	3.8	31.6	-	-	-	-	4.7	-	26.8	-	.1
DELAWARE	28.3	-	28.3	-	-	7.9	-	-	20.4	-	-	-
FLORIDA	294.5	-	294.5	-	-	69.3	90.9	-	133.4	-	-	.9
GEORGIA	401.2	3.2	398.0	19.2	22.1	272.9	21.9	.5	44.8	14.3	-	2.3
IDAHO	130.1	5.0	125.1	-	43.2	41.2	40.3	-	-	-	-	.4
ILLINOIS	439.7	8.7	431.0	-	93.3	80.6	79.8	-	135.6	37.1	3.4	1.2
INDIANA	155.1	16.0	139.1	-	20.9	12.6	16.5	-	.9	80.5	6.7	1.0
IOWA	1,019.8	152.1	867.7	-	665.5	66.8	-	-	18.5	113.9	-	3.0
KANSAS	1,762.8	111.6	1,651.2	17.8	1,282.5	24.0	247.5	-	9.1	67.6	.2	2.5
KENTUCKY	306.5	19.3	287.2	-	233.7	-	5.7	-	20.6	23.5	1.6	2.1
LOUISIANA	125.4	25.4	100.0	-	-	55.1	-	-	-	42.9	-	2.0
MAINE	68.7	8.4	60.3	-	-	13.6	23.4	16.1	6.7	-	-	.5
MARYLAND	38.2	-	38.2	-	14.6	12.3	2.2	1.2	2.3	5.5	-	.1
MASSACHUSETTS	47.9	-	47.9	-	2.4	-	-	17.8	17.4	8.2	1.9	.2
MICHIGAN	536.0	100.1	435.9	-	137.1	15.9	98.0	9.6	30.9	133.1	10.1	1.2
MINNESOTA	1,541.3	360.1	1,181.2	26.5	719.9	-	332.1	-	1.1	100.5	-	1.1
MISSISSIPPI	554.3	99.6	454.7	21.3	71.4	306.4	16.9	-	.1	35.2	-	3.4
MISSOURI	764.8	-	764.8	-	506.8	62.5	27.7	-	64.4	87.7	13.2	2.5
MONTANA	428.4	58.9	369.5	-	184.0	48.9	135.6	-	-	-	-	1.0
NEBRASKA	653.6	24.8	628.8	-	282.4	-	314.1	-	7.5	23.7	-	1.1
NEVADA	227.0	-	227.0	-	54.7	-	172.1	-	-	.1	-	.1
NEW HAMPSHIRE	23.9	-	23.9	-	-	1.6	18.0	-	3.9	-	-	.4
NEW JERSEY	36.0	9.9	26.1	-	.1	-	-	2.5	14.0	9.0	-	.5
NEW MEXICO	317.2	-	317.2	-	109.5	-	206.7	-	-	.1	-	.9
NEW YORK	174.4	7.7	166.7	-	14.9	8.5	16.8	5.8	48.6	70.4	-	1.7
NORTH CAROLINA	641.3	63.7	577.6	-	-	417.6	115.1	-	3.6	38.9	-	2.4
NORTH DAKOTA	993.6	123.3	870.3	-	679.2	6.9	154.0	-	-	30.0	-	.2
OHIO	191.4	1.9	189.5	-	5.6	12.5	81.3	2.1	53.9	32.5	-	1.6
OKLAHOMA	857.4	74.5	782.9	7.7	606.9	119.4	4.7	-	-	36.7	5.2	2.3
OREGON	294.7	22.0	272.7	-	5.4	118.6	-	108.6	30.0	9.1	.1	.9
PENNSYLVANIA	269.1	-	269.1	-	-	13.8	2.3	72.0	30.4	148.9	-	1.7
RHODE ISLAND	22.4	-	22.4	-	-	-	-	2.5	14.1	3.4	2.3	.1
SOUTH CAROLINA	302.3	.5	301.8	5.5	-	283.6	-	-	9.5	-	-	3.2
SOUTH DAKOTA	907.8	31.4	876.4	32.8	479.5	212.1	129.6	-	-	21.4	-	1.0
TENNESSEE	443.2	27.9	415.3	-	136.9	94.0	119.6	16.2	12.6	33.2	2.0	.8
TEXAS	2,755.8	254.5	2,501.3	58.5	166.8	2,084.5	7.7	-	90.5	46.0	35.0	12.3
UTAH	252.8	26.9	225.9	-	66.5	-	158.5	-	-	-	.5	.4
VERMONT	66.7	-	66.7	-	-	31.4	30.2	-	4.9	-	-	.2
VIRGINIA	319.0	1.7	317.3	-	-	164.7	-	86.6	23.9	39.1	2.0	1.0
WASHINGTON	236.2	.7	235.5	-	149.2	45.8	12.9	-	22.5	3.3	.9	.9
WEST VIRGINIA	100.4	3.0	97.4	-	63.7	12.7	-	9.5	2.9	7.9	-	.7
WISCONSIN	739.0	59.3	679.7	-	234.4	18.6	270.5	-	20.4	134.2	-	1.6
WYOMING	375.0	66.4	308.6	-	86.8	28.3	178.0	14.9	-	-	-	.6
HAWAII	20.7	-	20.7	-	-	.8	-	18.6	.9	-	-	.4
DISTRICT OF COLUMBIA	4.4	-	4.4	-	-	-	-	-	-	4.4	-	-
PUERTO RICO	7.8	-	7.8	-	-	3.1	1.3	1.4	-	2.0	-	-
TOTAL	21,724.7	1,830.7	19,894.0	-189.3	7,472.9	5,228.2	3,852.8	508.7	965.0	1,511.6	90.5	75.0

<sup>1/</sup> PROJECTS FINANCED FROM PREWAR AND POSTWAR FEDERAL-AID FUNDS AND FROM EMERGENCY FUNDS.







DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
MILEAGE BUILT DURING YEAR ON URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS <sup>1/</sup>  
CLASSIFIED BY TYPE OF SURFACETABLE 948-4, 1948  
ISSUED OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL MILEAGE GRADED OR SURFACED	MILEAGE GRADED OR DRAINED	MILEAGE SURFACED										MILEAGE WIDENED					STATE		
			SUBTOTALS		TYPE OF SURFACE BUILT										TOTAL	TYPE OF WIDENING				
			TOTAL ON EARTH ROADS OR NEW LOCATION	RESUR- FACING	O	E	F	G	H	I	J	K	O	F, G, H, I		J				
ALABAMA	11	-	11	3	8	-	6	5	-	-	-	-	-	-	-	-	-	-	ALABAMA	
ARIZONA	4	-	4	2	2	-	-	4	-	-	-	-	-	-	-	-	-	1	ARIZONA	
ARKANSAS	12	-	12	12	12	-	-	7	-	5	-	-	-	-	-	-	-	-	ARKANSAS	
CALIFORNIA	36	-	36	26	10	-	-	15	-	6	15	-	-	-	-	-	1	3	CALIFORNIA	
COLORADO	9	-	9	2	7	-	-	7	-	1	-	-	-	-	-	-	-	-	COLORADO	
CONNECTICUT	7	-	7	-	7	-	-	-	-	5	1	-	-	-	-	-	7	-	CONNECTICUT	
DELAWARE	3	-	3	3	3	-	1	-	-	2	-	-	-	-	-	-	-	-	DELAWARE	
FLORIDA	77	-	77	9	68	-	1	28	-	35	-	-	1	(12/)	1	-	-	-	FLORIDA	
GEORGIA	38	3	35	19	16	-	22	-	6	2	-	-	-	-	5	-	2	2	GEORGIA	
IDAHO	5	-	5	1	4	-	1	3	-	1	-	-	-	-	-	-	-	2	IDAHO	
ILLINOIS	46	1	45	3	42	-	-	-	-	35	-	-	-	-	2	-	-	-	ILLINOIS	
INDIANA	24	-	24	1	23	-	3	1	-	16	-	-	-	-	3	-	-	3	INDIANA	
IOWA	39	-	39	2	37	-	4	-	2	15	-	8	-	-	3	-	2	1	IOWA	
KANSAS	27	1	26	2	24	-	2	3	-	9	7	-	-	-	-	-	-	3	KANSAS	
KENTUCKY	48	-	48	-	48	-	3	14	-	24	-	4	-	-	3	-	-	-	KENTUCKY	
LOUISIANA	17	-	17	-	17	-	-	-	13	-	-	-	-	-	-	-	-	-	LOUISIANA	
MAINE	14	-	14	1	13	-	2	1	5	6	-	-	-	-	-	-	-	-	MAINE	
MARYLAND	17	-	17	-	17	-	-	1	-	16	-	-	-	-	-	-	2	-	MARYLAND	
MASSACHUSETTS	17	-	17	-	17	-	-	-	-	17	-	-	-	-	1	-	-	-	MASSACHUSETTS	
MICHIGAN	56	-	56	1	55	-	-	2	-	31	-	23	-	-	4	-	1	-	MICHIGAN	
MINNESOTA	90	1	89	5	84	-	7	60	-	2	17	-	-	-	1	-	-	1	MINNESOTA	
MISSISSIPPI	10	-	10	-	10	-	-	1	-	-	3	-	-	-	-	-	-	-	MISSISSIPPI	
MISSOURI	41	-	41	8	33	-	7	22	-	7	3	-	-	-	1	-	1	-	MISSOURI	
MONTANA	9	-	9	2	7	-	1	5	-	-	-	-	-	-	-	-	-	-	MONTANA	
NEBRASKA	10	-	10	-	10	-	3	-	-	1	-	-	-	-	-	-	-	-	NEBRASKA	
NEVADA	3	-	3	-	3	-	-	3	-	-	-	-	-	-	-	-	-	-	NEVADA	
NEW HAMPSHIRE	6	-	6	1	5	-	-	1	-	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE	
NEW JERSEY	11	-	11	1	10	-	-	-	-	8	3	-	-	-	-	-	-	-	NEW JERSEY	
NEW MEXICO	13	-	13	5	7	-	-	11	-	-	-	-	-	-	-	-	-	-	NEW MEXICO	
NEW YORK	3	1	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW YORK	
NORTH CAROLINA	174	17	157	35	122	-	8	61	-	62	12	-	-	-	3	-	-	2	NORTH CAROLINA	
NORTH DAKOTA	21	-	21	3	18	-	7	12	-	-	-	-	-	-	4	-	-	-	NORTH DAKOTA	
OHIO	174	-	174	2	172	-	-	58	-	1	6	5	-	-	-	-	-	-	OHIO	
OKLAHOMA	22	1	21	4	17	-	10	1	-	8	-	-	-	-	-	-	-	-	OKLAHOMA	
OREGON	8	-	8	2	6	-	-	1	-	5	-	-	-	-	-	-	-	-	OREGON	
PENNSYLVANIA	103	-	103	8	95	-	2	6	-	65	20	-	-	-	6	-	3	3	PENNSYLVANIA	
RHODE ISLAND	10	-	10	-	10	-	-	-	-	10	-	-	-	-	-	-	-	-	RHODE ISLAND	
SOUTH CAROLINA	44	-	44	32	12	-	-	-	-	-	-	-	-	-	-	-	-	-	SOUTH CAROLINA	
SOUTH DAKOTA	9	-	9	-	9	-	4	2	-	-	2	-	-	-	-	-	-	-	SOUTH DAKOTA	
TENNESSEE	34	-	34	-	34	-	-	-	-	33	-	-	-	-	-	-	-	-	TENNESSEE	
TEXAS	143	3	140	48	92	-	65	3	9	55	7	-	-	-	8	-	-	5	TEXAS	
UTAH	30	-	30	4	26	-	-	24	-	-	-	-	-	-	(12/)	-	-	-	UTAH	
VERMONT	9	-	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	VERMONT	
VIRGINIA 3/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA 3/	
WASHINGTON	10	-	10	1	9	-	1	-	-	6	-	-	-	-	(12/)	-	-	-	WASHINGTON	
WEST VIRGINIA	38	-	38	1	37	-	-	2	-	34	1	-	-	-	1	-	-	-	WEST VIRGINIA	
WISCONSIN	103	-	103	9	94	-	3	55	-	18	26	-	-	-	2	-	-	2	WISCONSIN	
WYOMING	4	-	4	2	2	-	-	3	-	1	-	-	-	-	-	-	-	-	WYOMING	
DISTRICT OF COLUMBIA 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTRICT OF COLUMBIA 4/	
TOTAL	1,638	28	1,610	246	1,364	11	69	287	351	49	657	130	6	68	1	35	35	32	TOTAL	

<sup>1/</sup> INCLUDES 39 MILES BUILT ON CONNECTING STREETS NOT UNDER STATE CONTROL.<sup>2/</sup> LESS THAN ONE MILE WIDENED.<sup>3/</sup> CONSTRUCTION DATA ARE NOT AVAILABLE.<sup>4/</sup> NO CONSTRUCTION WAS REPORTED.<sup>5/</sup> SEE TABLE 948-101 FOR SEGREGATION BETWEEN RESURFACING TO A DIFFERENT TYPE AND RESURFACING TO THE SAME TYPE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSMILEAGE BUILT BY STATE HIGHWAY DEPARTMENTS ON COUNTY OR LOCAL ROADS  
AND OTHER SPECIAL CONSTRUCTION - 1948  
CLASSIFIED BY TYPE OF SURFACETABLE 948-5, 1948  
ISSUED OCTOBER 1949

COMPILED FOR CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL SPECIAL CONSTRUCTION 1/	MILEAGE BUILT ON COUNTY OR OTHER LOCAL RURAL ROADS NOT UNDER STATE CONTROL 2/										OTHER SPECIAL CONSTRUCTION 3/										STATE
		MILEAGE SURFACED										MILEAGE SURFACED										
		TOTAL	MILEAGE GRADED AND DRAINED	TOTAL	D	E	F	G	H	I	J	TOTAL	MILEAGE GRADED AND DRAINED	TOTAL	E	F	G	H	I	J		
ALABAMA	707	693	196	497	25	20	452	-	-	-	-	3	14	-	11	-	-	-	-	-	-	ALABAMA
ARIZONA	52	52	-	52	-	6	46	37	-	-	-	-	-	-	-	-	-	-	-	-	-	ARIZONA
ARKANSAS	47	47	-	47	-	32	15	136	-	5	4	-	3	-	-	-	-	-	-	-	-	ARKANSAS
CALIFORNIA	209	206	9	197	8	-	189	-	-	-	-	-	-	-	-	-	-	-	-	-	1	CALIFORNIA
COLORADO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	COLORADO
CONNECTICUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CONNECTICUT
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DELAWARE
FLORIDA	18	18	-	18	-	-	-	18	-	-	-	-	4	-	2	-	-	-	-	-	-	FLORIDA
GEORGIA	110	101	3	98	-	3	95	6	11	-	-	-	9	-	6	2	1	-	-	-	-	GEORGIA
IDAH0	65	65	-	65	-	51	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	IDAH0
ILLINOIS	466	466	9	457	-	156	-	288	-	13	-	-	-	-	-	-	-	-	-	-	-	ILLINOIS
INDIANA	2	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	INDIANA
IOWA	140	140	-	140	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	IOWA
KANSAS	1,374	1,374	30	1,344	-	1,312	23	8	-	-	1	-	-	-	-	-	-	-	-	-	-	KANSAS
KENTUCKY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	KENTUCKY
LOUISIANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	LOUISIANA
MAINE	36	36	-	36	2	-	34	8	12	-	-	-	-	-	-	-	-	-	-	-	-	MAINE
MARYLAND	155	155	-	155	-	18	137	33	21	59	-	-	-	-	-	-	-	-	-	-	-	MARYLAND
MASSACHUSETTS	234	232	12	220	-	103	23	87	-	2	5	2	1	-	-	-	-	-	-	-	-	MASSACHUSETTS
MICHIGAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MICHIGAN
MINNESOTA	586	559	195	364	-	302	141	62	-	-	-	10	27	17	9	4	-	-	-	-	-	MINNESOTA
MISSISSIPPI	166	166	-	166	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MISSISSIPPI
MISSOURI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MISSOURI
MONTANA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MONTANA
NEBRASKA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEBRASKA
NEVADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEVADA
NEW HAMPSHIRE	-	15	-	15	-	-	-	-	3	9	3	8	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE
NEW JERSEY	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW JERSEY
NEW MEXICO	48	35	-	35	-	-	6	3	6	19	1	-	13	3	-	-	-	-	-	-	2	NEW MEXICO
NORTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH CAROLINA
NORTH DAKOTA	282	282	29	253	-	253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA
OHIO	83	83	-	83	-	8	2	50	2	19	2	-	8	-	-	-	-	-	-	-	-	OHIO
OKLAHOMA	867	799	66	733	10	644	26	48	-	5	-	-	-	-	-	-	-	-	-	-	-	OKLAHOMA
OREGON	38	38	-	38	-	-	29	-	4	5	-	-	-	-	-	-	-	-	-	-	-	OREGON
PENNSYLVANIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	PENNSYLVANIA
RHODE ISLAND	14	-	-	-	-	-	-	-	-	-	-	-	14	-	-	-	-	-	-	-	-	RHODE ISLAND
SOUTH CAROLINA	303	303	26	277	-	240	33	4	-	-	-	-	-	-	-	-	-	-	-	-	-	SOUTH CAROLINA
SOUTH DAKOTA	326	325	11	314	-	92	106	110	-	-	6	1	-	-	1	-	-	-	-	-	-	SOUTH DAKOTA
TENNESSEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TENNESSEE
TEXAS	8	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TEXAS
UTAH	18	18	-	18	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	UTAH
VERMONT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	VERMONT
VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA
WASHINGTON	126	126	-	126	-	74	42	-	-	10	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON
WEST VIRGINIA	-	238	4	234	-	86	-	138	-	-	-	35	-	-	-	-	-	-	-	-	-	WEST VIRGINIA
WISCONSIN	167	164	1	163	-	151	1	11	-	-	-	3	-	35	9	24	-	-	-	-	-	WISCONSIN
WYOMING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WYOMING
TOTAL	6,883	6,740	591	6,149	45	3,723	1,064	1,074	59	162	22	183	19	29	37	29	6	TOTAL				

1/ STATES FOR WHICH NO AMOUNTS ARE GIVEN, REPORTED NO SPECIAL CONSTRUCTION.

2/ INCLUDES MILEAGE BUILT BY STATE HIGHWAY DEPARTMENTS ON FEDERAL-AID SECONDARY ROADS LOCATED OFF THE STATE HIGHWAY SYSTEMS.

3/ MILEAGE BUILT ON ROADS IN PARKS, FORESTS, INSTITUTIONAL GROUNDS, ETC., AND ON LOCAL CITY STREETS NOT CONNECTING STATE HIGHWAY SYSTEMS.

1/ STATES FOR WHICH NO AMOUNTS ARE GIVEN, REPORTED NO SPECIAL CONSTRUCTION.

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3/ MILEAGE BUILT ON ROADS IN PARKS, FORESTS, INSTITUTIONAL GROUNDS, ETC., AND ON LOCAL CITY STREETS NOT CONNECTING STATE HIGHWAY SYSTEMS.

TABLE 94-1, 1968  
ISSUED OCTOBER 1969STATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE OF ROADS AND STREETS UNDER STATE CONTROL-SUMMARY

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL MILEAGE					SURFACE MILEAGE					CONNECT- ING STREETS NOT UNDER STATE CONTROL	TOTAL SURFACE MILEAGE		
	UNDER STATE CONTROL					UNDER STATE CONTROL								
	RURAL ROADS					RURAL ROADS								
	SECONDARY ROADS					SECONDARY ROADS								
	STATE PRIMARY SYSTEM	COUNTY ROADS UNDER STATE CONTROL	TOTAL	URBAN EXTEN- SIONS OF STATE HIGHWAY SYSTEMS	TOTAL	STATE PRIMARY SYSTEM	COUNTY ROADS UNDER STATE CONTROL	TOTAL	URBAN EXTEN- SIONS OF STATE HIGHWAY SYSTEMS	TOTAL				
ALABAMA	6,835	-	6,835	667	7,502	6,751	-	6,751	666	7,417	-	7,417		
ARIZONA	3,070	-	3,070	78	3,148	3,048	-	3,048	77	3,125	-	3,125		
ARKANSAS	9,259	-	9,259	483	9,742	8,829	-	8,829	483	9,312	-	9,312		
CALIFORNIA	2/ 12,853	(2/)	12,853	1,140	13,993	2/ 12,317	(2/)	12,317	1,140	13,457	-	13,457		
COLORADO	3,742	8,049	11,791	397	12,200	3,739	6,247	9,986	400	10,386	-	10,386		
CONNECTICUT	2,533	-	2,533	397	2,930	2,533	-	2,533	397	2,930	217	3,147		
DELAWARE	1,011	-	1,011	3/ 148	3,906	1,011	-	1,011	3/ 148	3,099	-	3,099		
FLORIDA	7,945	-	7,945	1,005	8,950	7,859	-	7,859	1,003	8,862	-	8,862		
GEORGIA	13,282	-	13,282	1,430	14,712	10,294	-	10,294	1,308	11,602	-	11,602		
IDAH0	4,834	-	4,834	205	5,039	4,113	-	4,113	204	4,317	-	4,317		
ILLINOIS	10,368	-	10,368	1,728	12,096	10,351	-	10,351	1,727	12,078	-	12,078		
INDIANA	9,588	-	9,588	877	10,465	9,556	-	9,556	877	10,433	-	10,433		
IOWA	8,692	-	8,692	1,053	9,745	8,649	-	8,649	1,052	9,701	-	9,701		
KANSAS	9,415	-	9,415	504	9,919	9,109	-	9,109	501	9,610	-	9,610		
KENTUCKY	10,398	-	10,398	478	10,876	10,333	-	10,333	478	10,811	-	10,811		
LOUISIANA	3,820	4/ 10,091	13,911	760	14,671	3,799	4/ 10,086	13,885	760	14,645	-	14,645		
MAINE	2,805	5/ 7,365	10,170	401	10,571	2,790	5/ 7,190	9,980	401	10,381	-	10,381		
MARYLAND	4,331	-	4,331	227	4,558	4,331	-	4,331	227	4,558	100	4,658		
MASSACHUSETTS	1,829	-	1,829	123	1,952	1,827	-	1,827	123	1,950	-	1,950		
MICHIGAN	8,498	-	8,498	1,034	9,532	8,294	-	8,294	1,020	9,314	-	9,314		
MINNESOTA	9,913	-	9,913	1,286	11,199	9,903	-	9,903	1,285	11,188	-	11,188		
MISSISSIPPI	3,575	2,687	6,262	359	6,621	3,575	2,677	6,252	359	6,611	129	6,740		
MISSOURI	7,880	8,627	16,507	740	17,247	7,880	8,618	16,498	740	17,238	170	17,408		
MONTANA	5,613	6/ 3,024	8,637	201	8,838	5,179	6/ 2,411	7,590	196	7,786	-	7,786		
NEBRASKA	8,965	-	8,965	405	9,370	8,755	-	8,755	405	9,160	-	9,160		
NEVADA	2,154	3/ 109	2,263	66	2,329	2,154	3/ 111	2,263	66	2,329	-	2,329		
NEW HAMPSHIRE	1,355	2,115	3,470	77	3,547	1,354	2,111	3,465	77	3,542	141	3,683		
NEW JERSEY	1,385	-	1,385	385	1,770	1,384	-	1,384	385	1,769	-	1,769		
NEW MEXICO	9,962	-	9,962	255	10,217	7,164	-	7,164	248	7,412	-	7,412		
NORTH CAROLINA	14,260	-	14,260	181	14,441	12,816	-	12,816	181	13,000	874	13,874		
NORTH DAKOTA	61,383	51,032	112,415	3/ 2,220	63,603	10,204	-	10,204	3/ 2,028	38,408	-	38,408		
OHIO	16,065	-	16,065	199	16,264	6,352	-	6,352	186	6,538	-	6,538		
OKLAHOMA	9,639	-	9,639	2,328	11,967	16,061	-	16,061	2,326	18,387	-	18,387		
OREGON	4,496	2,330	6,826	504	7,330	4,426	2,208	6,634	500	7,134	6	7,140		
PENNSYLVANIA	12,598	25,166	37,764	2,874	40,638	12,702	21,501	34,203	2,816	37,019	-	37,019		
RHODE ISLAND	734	-	734	101	835	734	-	734	101	835	-	835		
SOUTH CAROLINA	7,761	10,017	17,778	1,229	19,007	7,386	2,770	10,156	922	11,078	-	11,078		
SOUTH DAKOTA	5,820	-	5,820	166	5,986	5,519	-	5,519	164	5,683	42	5,745		
TENNESSEE	7,131	-	7,131	515	7,646	7,118	-	7,118	515	7,633	-	7,633		
TEXAS	29,364	-	29,364	1,713	31,077	28,890	-	28,890	1,705	30,595	193	30,788		
UTAH	4,792	-	4,792	566	5,358	3,828	-	3,828	555	4,383	-	4,383		
VERMONT	1,750	-	1,750	52	1,802	1,750	-	1,750	52	1,802	105	1,907		
VIRGINIA	8,091	38,690	46,781	3/ 316	47,097	8,810	31,298	40,108	3/ 316	40,424	-	40,424		
WASHINGTON	3,893	2,098	5,991	8/ 441	6,832	3,735	1,097	4,832	8/ 441	6,163	(8/)	6,163		
WEST VIRGINIA	4,506	-	4,506	3/ 488	33,329	4,436	-	4,436	3/ 488	16,264	-	16,264		
WISCONSIN	9,936	-	9,936	813	10,749	9,936	-	9,936	813	10,749	412	11,161		
WYOMING	4,442	-	4,442	58	4,500	4,352	-	4,352	58	4,410	61	4,471		
DISTRICT OF COLUMBIA	-	-	-	-	-	-	-	-	-	-	2/ 127	127		
TOTAL	389,989	84,938	474,927	31,863	506,790	335,470	69,132	404,602	31,027	435,629	2,634	438,263		

1/ INCLUDES CONNECTING STREETS NOT UNDER STATE CONTROL.  
 2/ MILEAGE FORMERLY DESIGNATED AS STATE HIGHWAY SYSTEM, NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.  
 3/ INCLUDES URBAN EXTENSIONS OF COUNTY ROADS UNDER STATE CONTROL, AS FOLLOWS: DELAWARE 16 MILES, OF WHICH 12 MILES ARE SURFACED; NORTH CAROLINA 1,164 MILES, OF WHICH 979 MILES ARE SURFACED; VIRGINIA (INCLUDED WITH COUNTY RURAL ROADS UNDER STATE CONTROL, MILEAGE NOT SEPARATED); WEST VIRGINIA 77 MILES, OF WHICH 71 MILES ARE SURFACED.  
 4/ INCLUDES 6,245 MILES DESIGNATED AS FARM-TO-MARKET SYSTEM, ALL OF WHICH ARE SURFACED.

5/ STATE-AID SYSTEM.  
 6/ INCLUDES 33 MILES DESIGNATED AS STATE-AID SYSTEM, ALL OF WHICH ARE SURFACED.  
 7/ MILEAGE MAINTAINED BY THE STATE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.  
 8/ MILEAGE OF THE STATE SECONDARY SYSTEM IN URBAN AREAS, FORMERLY SHOWN AS "CONNECTING STREETS NOT UNDER STATE CONTROL". IS NOW INCLUDED WITH "URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS".  
 9/ MILEAGE OF THE FEDERAL-AID HIGHWAY SYSTEM.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE ON PRIMARY SYSTEMS OF RURAL STATE HIGHWAYS  
CLASSIFIED BY TYPE OF SURFACETABLE SH-2, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL	UNIMPROVED MILEAGE				SURFACED MILEAGE 2/										STATE
		A	B	C	TOTAL	D	E	F	G	H	I	J	K	L		
PRIMI- TIVE 1/	UNIM- PROVED	GRADED AND DRAINED						BITU- MINOUS SURFACE- TREATED	MIXED BITU- MINOUS	BITU- MINOUS PEN- TRATION	BITU- MINOUS CONCRETE AND SHEET ASPHALT	PORTLAND CEMENT CONCRETE	BRICK	BLOCK		
ALABAMA	6,835	84	45	30	6,751	105	460	2,883	2,198	293	285	527	-	-	ALABAMA	
ARIZONA	3,870	527	118	409	3,343	-	209	567	2,420	10	28	109	-	-	ARIZONA	
ARKANSAS	9,259	430	38	375	8,829	-	4,984	65	2,156	73	428	1,123	-	-	ARKANSAS	
CALIFORNIA 3/	12,643	326	-	326	12,317	2,312	10	1,462	5,208	612	920	1,793	-	-	CALIFORNIA 3/	
COLORADO	3,742	3	2	1	3,739	-	235	1,752	1,309	-	8	435	-	-	COLORADO	
CONNECTICUT	2,533	-	-	-	2,533	-	-	378	18	1,379	90	588	5	-	CONNECTICUT	
DELAWARE	1,011	-	-	-	1,011	-	6	74	47	59	184	588	54	-	DELAWARE	
FLORIDA	7,945	86	-	86	7,859	16	56	4,396	2,224	59	517	526	-	11	FLORIDA	
GEORGIA	13,282	2,988	42	2,946	10,294	1,677	568	3,186	136	1,372	1,589	1,752	14	-	GEORGIA	
IDAH0	4,834	721	264	457	4,113	7	16	325	2,821	6	60	43	-	-	IDAH0	
ILLINOIS	10,368	17	-	17	10,351	-	291	471	335	(4/)	922	8,943	134	1	ILLINOIS	
INDIANA	9,588	2	-	2	9,586	-	-	538	3,286	-	2,125	3,342	-	-	INDIANA	
IOWA	8,692	43	-	43	8,649	-	2,131	473	220	152	16	5,629	28	-	IOWA	
KANSAS	9,415	306	122	184	9,109	-	1,813	3,526	2,189	89	202	1,247	43	-	KANSAS	
KENTUCKY	10,398	65	-	65	10,333	-	2,493	1,232	4,017	10	1,412	1,169	-	-	KENTUCKY	
LOUISIANA	3,820	21	-	21	3,799	-	587	-	11	995	27	2,179	-	-	LOUISIANA	
MAINE	2,805	15	-	15	2,790	2	196	1,834	104	395	96	163	-	-	MAINE	
MARYLAND	4,331	-	-	-	4,331	9	10	669	178	1,336	554	1,575	-	-	MARYLAND	
MASSACHUSETTS	1,829	2	-	2	1,827	2	-	104	23	1,039	338	321	-	-	MASSACHUSETTS	
MICHIGAN	8,498	204	125	79	8,294	21	1,547	1,067	1,121	81	998	3,559	-	-	MICHIGAN	
MINNESOTA	9,913	10	-	10	9,903	11	2,336	500	5/ 4,503	-	5/ 51	2,502	-	-	MINNESOTA	
MISSISSIPPI	3,575	-	-	-	3,575	-	323	661	242	1	591	1,757	2	-	MISSISSIPPI	
MISSOURI	7,880	134	-	247	7,633	13	396	1,807	1,605	17	365	3,675	-	-	MISSOURI	
MONTANA	5,613	-	42	-	5,179	-	485	1,517	3,150	-	3	24	-	-	MONTANA	
NEBRASKA	8,926	171	-	171	8,755	-	4,866	779	1,904	-	27	1,155	24	-	NEBRASKA	
NEVADA	2,154	-	-	-	2,154	-	22	-	2,097	18	16	1	-	-	NEVADA	
NEW HAMPSHIRE	1,512	-	-	-	1,512	-	11	1,007	77	133	39	245	-	3	NEW HAMPSHIRE	
NEW JERSEY	1,325	-	-	-	1,324	-	17	27	3	18	203	1,093	-	-	NEW JERSEY	
NEW MEXICO	9,962	155	718	1,925	7,164	-	2,349	432	3,684	546	108	45	-	-	NEW MEXICO	
NEW YORK	14,260	1,444	1,444	-	12,816	-	39	573	1,456	1,701	2,805	6,164	-	-	NEW YORK	
NORTH CAROLINA	10,351	147	2	144	10,204	302	376	4,265	892	37	1,918	2,414	-	-	NORTH CAROLINA	
NORTH DAKOTA	6,692	340	25	210	6,352	-	4,416	586	1,271	-	11	68	-	-	NORTH DAKOTA	
OHIO	16,065	4	4	-	16,061	-	1,588	1,000	7,702	402	3,470	1,496	403	-	OHIO	
OKLAHOMA	9,639	528	13	515	9,111	44	2,944	624	1,821	40	1,368	2,254	16	-	OKLAHOMA	
OREGON	4,496	70	-	70	4,426	-	203	1,604	185	-	447	1,733	-	-	OREGON	
PENNSYLVANIA	12,898	196	6	185	12,702	2	54	3,447	-	2,300	1,883	4,993	21	-	PENNSYLVANIA	
RHODE ISLAND	734	-	-	-	734	-	-	220	8	279	65	162	-	-	RHODE ISLAND	
SOUTH CAROLINA	7,781	395	196	199	7,386	141	-	4,968	-	-	503	1,774	-	-	SOUTH CAROLINA	
SOUTH DAKOTA	5,820	301	-	301	5,519	-	2,587	771	1,805	-	10	346	-	-	SOUTH DAKOTA	
TENNESSEE	7,131	13	-	12	7,118	-	920	785	2,511	10	1,235	1,651	5	-	TENNESSEE	
TEXAS	29,364	474	191	283	28,890	103	379	15,901	561	3,622	3,280	5,002	42	-	TEXAS	
UTAH	4,792	964	166	777	3,828	-	1,232	73	2,221	80	141	157	-	-	UTAH	
VERMONT	1,750	-	-	-	1,750	-	366	391	616	23	39	258	-	-	VERMONT	
VIRGINIA	8,891	-	67	-	8,810	135	-	3,589	-	2,303	2,352	431	-	-	VIRGINIA	
WASHINGTON	3,823	88	-	88	3,735	-	146	677	539	1,335	123	915	-	-	WASHINGTON	
WEST VIRGINIA	4,506	70	-	18	4,436	10	211	1,095	924	567	825	781	-	-	WEST VIRGINIA	
WISCONSIN	9,936	-	-	-	9,936	16	257	308	5,130	37	8/ 301	3,887	23	-	WISCONSIN	
WYOMING	4,442	-	24	66	4,376	-	253	550	3,182	-	66	1	-	-	WYOMING	
TOTAL	349,929	14,459	570	3,729	335,470	4,976	43,239	72,688	78,410	23,103	32,984	79,156	892	22	TOTAL	

1/ A PRIMITIVE ROAD IS DEFINED AS AN UNIMPROVED ROUTE ON WHICH THERE IS NO PUBLIC MAINTENANCE, BUT WHICH IS USABLE BY 4-WHEEL VEHICLES AND PUBLICLY TRAVELLED BY SMALL NUMBERS OF VEHICLES.

2/ DUAL-TYPE SURFACED MILEAGE, FORMERLY SHOWN AS A SEPARATE CLASSIFICATION, IS NOW INCLUDED WITH THE PREDOMINANT TYPE OF THE TWO OR MORE SURFACES INVOLVED.

3/ MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.

4/ SURFACE TYPE CLASSIFICATIONS G AND I INCLUDE SOME MILEAGE OF TYPES F AND M RESPECTIVELY. SEGREGATION IS NOT AVAILABLE.

5/ INCLUDES 75 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE, BRICK OR BLOCK PAVEMENT.

6/ INCLUDES 31 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE, BRICK OR BLOCK PAVEMENT.

7/ INCLUDES 488 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE PAVEMENT.

8/ INCLUDES 111 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE PAVEMENT.

<sup>1/</sup> A PRIMITIVE ROAD IS DEFINED AS AN UNIMPROVED ROUTE ON WHICH THERE IS NO PUBLIC MAINTENANCE, BUT WHICH IS USABLE BY 4-WHEEL VEHICLES AND PUBLICLY TRAVELED BY SMALL NUMBERS OF VEHICLES.<sup>2/</sup> DUAL-TYPE SURFACED MILEAGE, FORMERLY SHOWN AS A SEPARATE CLASSIFICATION, IS NOW INCLUDED WITH THE PREDOMINANT TYPE OF THE TWO OR MORE SURFACES INVOLVED.<sup>3/</sup> MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.<sup>4/</sup> SURFACE TYPE CLASSIFICATIONS G AND I INCLUDE SOME MILEAGE OF TYPES F AND H RESPECTIVELY. SEPARATION IS NOT AVAILABLE.<sup>5/</sup> INCLUDES 75 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE, BRICK OR BLOCK PAVEMENT.<sup>6/</sup> INCLUDES 31 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE, BRICK OR BLOCK PAVEMENT.<sup>7/</sup> INCLUDES 388 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE PAVEMENT.<sup>8/</sup> INCLUDES 111 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE PAVEMENT.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL  
CLASSIFIED BY TYPE OF SURFACETABLE SM-3, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL	NONSURFACED MILEAGE				SURFACED MILEAGE 2/										STATE
		A	B	C	TOTAL	D	E	F	G	H	I	J	K	L		
SECONDARY STATE HIGHWAYS																
CALIFORNIA 3/	-	-	-	-	-	-	-	-	-	-	-	-	-	CALIFORNIA 3/		
COLORADO	8,049	1,802	46	820	936	6,247	-	703	334	-	20	-	-	COLORADO		
LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	3,846 6,245 10,091	5 - 5	- - -	5 - 5	3,841 6,245 10,086	- - -	3,068 5,946 9,014	- - -	595 247 842	- 8 8	178 43 221	- 1 1	-	LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL		
MAINE 4/	7,365	175	3	19	153	7,190	14	4,477	7	46	2	6	-	MAINE 4/		
MISSISSIPPI	2,687	10	-	-	10	2,677	3	1,937	416	75	89	-	-	MISSISSIPPI		
MISSOURI	8,627	9	-	-	9	8,618	168	1,175	212	29	197	-	-	MISSOURI		
MONTANA: SECONDARY STATE-AID TOTAL	2,991 33 3,024	613 - 613	12 - 12	204 - 204	397 - 397	2,378 33 2,411	- - -	103 14 103	263 12 282	- - -	2 - 2	- -	-	MONTANA: SECONDARY STATE-AID TOTAL		
NEVADA	3,409	2,083	355	1,472	256	1,326	-	414	30	881	1	-	-	NEVADA		
NEW HAMPSHIRE	2,115	4	1	-	3	2,111	-	111	1,950	26	13	5	-	NEW HAMPSHIRE		
OREGON	2,330	122	-	13	109	2,208	61	666	1,020	32	42	-	-	OREGON		
PENNSYLVANIA	25,166	3,665	5	269	3,391	21,501	116	2,689	11,218	-	6,354	62	1	PENNSYLVANIA		
SOUTH CAROLINA	10,017	7,247	40	6,206	1,001	2,770	1,038	2	1,650	-	40	39	1	SOUTH CAROLINA		
WASHINGTON	2,058	71	-	-	71	1,987	-	243	899	362	104	294	1	WASHINGTON		
TOTAL	84,938	15,806	462	9,003	6,341	69,132	1,400	31,637	23,721	2,211	7,677	922	1,495	TOTAL		
COUNTY ROADS UNDER STATE CONTROL 5/																
DELAWARE	2,747	803	22	50	731	1,944	965	182	519	45	167	37	29	DELAWARE		
NEVADA	111	-	-	-	-	111	-	38	1	72	-	-	-	NEVADA		
NORTH CAROLINA	51,032	24,856	604	4,177	20,075	26,176	12,666	8,400	3,761	230	14	878	194	NORTH CAROLINA		
VIRGINIA	38,690	7,392	-	5,280	2,112	31,298	67	10,093	(67)	-	333	46	44	VIRGINIA		
WEST VIRGINIA	28,335	16,988	380	15,203	1,405	11,347	1,504	5,329	3,222	561	300	135	252	WEST VIRGINIA		
TOTAL	120,915	50,039	1,066	24,710	24,323	70,876	35,917	13,949	17,596	908	814	1,096	519	TOTAL		
ALL SECONDARY ROADS UNDER STATE CONTROL																
GRAND TOTAL	205,853	65,845	1,468	33,713	30,664	140,008	37,317	45,586	41,317	3,119	8,491	2,018	2,014	142	GRAND TOTAL	

1/ A PRIMITIVE ROAD IS DEFINED AS AN UNIMPROVED ROUTE ON WHICH THERE IS NO PUBLIC MAINTENANCE, BUT WHICH IS USABLE BY 4-WHEEL VEHICLES AND PUBLICLY TRAVELED BY SMALL NUMBERS OF VEHICLES.

2/ DUAL-TYPE SURFACED MILEAGE, FORMERLY SHOWN AS A SEPARATE CLASSIFICATION, IS NOW INCLUDED WITH THE DOMINANT TYPE OF THE TWO OR MORE SURFACES INVOLVED.

3/ MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.

4/ STATE-AID SYSTEM.

5/ IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA, COUNTY ROADS ARE UNDER STATE CONTROL. IN NEVADA, A SMALL MILEAGE HAS BEEN CONSTRUCTED AND TAKEN OVER FOR STATE MAINTENANCE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.

6/ SOIL-SURFACED CLASSIFICATION INCLUDES GRAVEL OR STONE. SEGREGATION OF MILEAGE IS NOT AVAILABLE.

1/ A PRIMITIVE ROAD IS DEFINED AS AN UNIMPROVED ROUTE ON WHICH THERE IS NO PUBLIC MAINTENANCE, BUT WHICH IS USABLE BY 4-WHEEL VEHICLES AND PUBLICLY TRAVELED BY SMALL NUMBERS OF VEHICLES.

2/ DUAL-TYPE SURFACED MILEAGE, FORMERLY SHOWN AS A SEPARATE CLASSIFICATION, IS NOW INCLUDED WITH THE PREDOMINANT TYPE OF THE TWO OR MORE SURFACES INVOLVED.

3/ MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.

4/ STATE-AID SYSTEM.

5/ IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT 3 COUNTIES), AND WEST VIRGINIA, COUNTY ROADS ARE UNDER STATE CONTROL. IN NEVADA, A SMALL MILEAGE HAS BEEN CONSTRUCTED AND TAKEN OVER FOR STATE MAINTENANCE WITHOUT BEING ADDED TO THE EXISTING STATE HIGHWAY SYSTEM.

6/ SOIL-SURFACED CLASSIFICATION INCLUDES GRAVEL OR STONE. SEGREGATION OF MILEAGE IS NOT AVAILABLE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE ON URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS/  
CLASSIFIED BY TYPE OF SURFACETABLE SH-4, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL	NONSURFACED MILEAGE				SURFACED MILEAGE <sup>3/</sup>										STATE
		TOTAL	A	B	C	TOTAL	D	E	F	G	H	I	J	K	L	
ALABAMA	667	1	-	-	1	666	3	12	200	184	38	94	131	4	-	ALABAMA
ARIZONA	76	1	-	-	1	77	-	-	4	36	2	15	20	-	-	ARIZONA
ARKANSAS	483	-	-	-	-	483	-	45	12	120	2	75	224	4	1	ARKANSAS
CALIFORNIA	1,140	-	-	-	-	1,140	11	-	12	157	97	477	386	-	-	CALIFORNIA
COLORADO	409	9	-	5	4	400	-	58	146	53	-	83	59	1	-	COLORADO
CONNECTICUT	617	3	-	-	3	614	-	21	111	6	141	136	193	6	-	CONNECTICUT
DELAWARE <sup>1/</sup>	148	-	-	-	-	144	9	1	20	2	3	32	75	1	1	DELAWARE <sup>1/</sup>
FLORIDA	1,005	2	-	-	2	1,003	-	4	328	311	22	150	124	53	11	FLORIDA
GEORGIA	1,430	122	-	3	119	1,308	109	27	362	16	175	274	325	20	-	GEORGIA
IDAH0	205	1	-	-	1	204	-	8	5	138	-	38	15	-	-	IDAH0
ILLINOIS	1,728	1	-	-	1	1,727	-	2	(5/)	34	(5/)	349	1,206	132	4	ILLINOIS
INDIANA	877	-	-	-	-	877	-	1	18	96	-	424	321	17	-	INDIANA
IOWA	1,053	1	-	-	1	1,052	-	84	105	15	13	94	647	91	3	IOWA
KANSAS	504	3	-	2	1	501	-	26	113	57	5	63	126	111	-	KANSAS
KENTUCKY	537	2	-	1	1	535	-	15	48	161	1	176	120	13	1	KENTUCKY
LOUISIANA	760	-	-	-	-	760	-	136	3	-	175	80	355	10	1	LOUISIANA
MAINE	401	-	-	-	-	401	-	4	190	4	85	44	55	-	19	MAINE
MARYLAND	327	-	-	-	-	327	-	-	9	8	82	111	107	8	1	MARYLAND
MASSACHUSETTS	123	-	-	-	-	123	-	-	4	-	48	36	32	1	2	MASSACHUSETTS
MICHIGAN	1,034	14	-	14	-	1,020	-	41	27	47	14	292	555	44	-	MICHIGAN
MINNESOTA	1,286	1	-	-	1	1,285	-	63	36	5/ 535	-	1/ 106	509	24	12	MINNESOTA
MISSISSIPPI	488	-	-	-	-	488	-	52	80	62	2	69	207	16	-	MISSISSIPPI
MISSOURI	910	-	-	-	-	910	4	125	118	195	18	69	361	20	-	MISSOURI
MONTANA	201	5	2	1	2	196	-	23	27	100	-	28	18	-	-	MONTANA
NEBRASKA	405	-	-	-	-	405	-	98	37	96	-	44	125	45	-	NEBRASKA
NEVADA	66	-	-	-	-	66	-	1	-	44	10	10	7	-	-	NEVADA
NEW HAMPSHIRE	218	-	-	-	-	218	-	-	107	7	25	35	42	2	-	NEW HAMPSHIRE
NEW JERSEY	385	-	-	-	-	385	-	-	7	-	3	95	270	1	9	NEW JERSEY
NEW MEXICO	255	7	-	1	6	248	-	21	9	143	24	18	33	-	-	NEW MEXICO
NEW YORK	876	2	-	2	2	874	-	-	7	7	67	402	237	75	79	NEW YORK
NORTH CAROLINA <sup>1/</sup>	2,220	192	36	154	13	2,028	251	128	550	74	13	616	353	3	-	NORTH CAROLINA <sup>1/</sup>
NORTH DAKOTA	199	13	-	-	13	186	-	54	8	74	-	24	24	2	-	NORTH DAKOTA
OHIO	2,328	2	-	1	1	2,326	-	13	66	421	10	1,072	337	406	1	OHIO
OKLAHOMA	504	4	-	-	4	500	-	47	20	75	1	95	226	36	-	OKLAHOMA
OREGON	262	-	-	-	-	262	-	17	69	-	33	150	93	-	-	OREGON
PENNSYLVANIA	2,874	58	13	34	34	2,816	1	26	569	-	385	853	808	152	22	PENNSYLVANIA
RHODE ISLAND	101	-	-	-	-	101	-	-	10	1	-	42	19	-	-	RHODE ISLAND
SOUTH CAROLINA	1,229	307	2	279	26	922	33	-	459	-	-	219	204	5	2	SOUTH CAROLINA
SOUTH DAKOTA	208	2	-	-	-	206	-	32	9	87	-	4	73	1	-	SOUTH DAKOTA
TENNESSEE	515	-	-	-	-	515	-	3	25	174	2	188	175	7	1	TENNESSEE
TEXAS	1,507	9	-	3	6	1,508	2	14	612	8/ 137	110	381	539	103	-	TEXAS
UTAH	566	11	-	1	10	555	-	81	23	287	2	83	79	-	-	UTAH
VERMONT	160	-	-	-	-	160	-	3	22	47	6	14	67	-	1	VERMONT
VIRGINIA <sup>1/</sup>	316	-	-	-	-	316	-	-	24	-	86	113	81	8	4	VIRGINIA <sup>1/</sup>
WASHINGTON	441	-	-	-	-	441	-	4	30	38	50	99	206	13	1	WASHINGTON
WEST VIRGINIA <sup>1/</sup>	408	7	3	4	-	401	1	8	51	32	38	177	148	26	-	WEST VIRGINIA <sup>1/</sup>
WISCONSIN	1,225	-	-	-	-	1,225	-	12	17	9/ 398	13	10/ 128	609	26	2	WISCONSIN
WYOMING	120	1	1	-	1	119	-	2	2	7	-	22	10	-	-	WYOMING
DISTRICT OF COLUMBIA <sup>11/</sup>	132	5	-	5	-	127	-	3	-	-	-	53	39	-	2	DISTRICT OF COLUMBIA <sup>11/</sup>
TOTAL	34,511	790	17	369	404	33,721	424	1,315	4,716	4,397	1,825	8,282	11,095	1,487	180	TOTAL

<sup>1/</sup> INCLUDES 2,648 MILES OF CONNECTING STREETS NOT UNDER STATE CONTROL.<sup>2/</sup> A PRIMITIVE ROAD IS DEFINED AS AN UNIMPROVED ROUTE ON WHICH THERE IS NO PUBLIC MAINTENANCE, BUT WHICH IS USABLE BY 4-WHEEL VEHICLES AND PUBLICLY TRAVELED BY SMALL NUMBERS OF VEHICLES.<sup>3/</sup> DUAL-TYPE SURFACED MILEAGE, FORMERLY SHOWN AS A SEPARATE CLASSIFICATION, IS NOW INCLUDED WITH THE PREDOMINANT TYPE OF THE TWO OR MORE SURFACES INVOLVED.<sup>4/</sup> INCLUDES URBAN EXTENSIONS OF COUNTY ROADS UNDER STATE CONTROL AS FOLLOWS: DELAWARE 46 MILES, OF WHICH 42 MILES ARE SURFACED; NORTH CAROLINA 1,164 MILES, OF WHICH 979 MILES ARE SURFACED; VIRGINIA (INCLUDED WITH COUNTY RURAL ROADS UNDER STATE CONTROL. MILEAGE NOT SEGREGATED); WEST VIRGINIA 77 MILES, OF WHICH 71 MILES ARE SURFACED.<sup>5/</sup> SURFACE TYPE CLASSIFICATIONS D AND I INCLUDE SOME MILEAGE OF TYPES F AND H RESPECTIVELY. SEGREGATION IS NOT AVAILABLE.<sup>6/</sup> INCLUDES 38 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE, BRICK, OR BLOCK PAVEMENT. INCLUDES 100 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE, BRICK, OR BLOCK PAVEMENT.<sup>7/</sup> INCLUDES SOME MILEAGE OF BITUMINOUS SURFACE-TREATED, MIXED BITUMINOUS, BITUMINOUS PENETRATION, AND BITUMINOUS CONCRETE ROADS, AS COMPLETE SEGREGATION OF BITUMINOUS SURFACE TYPE INFORMATION WAS NOT AVAILABLE.<sup>8/</sup> INCLUDES 22 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE PAVEMENT.<sup>9/</sup> INCLUDES 23 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE PAVEMENT.<sup>10/</sup> MILEAGE OF FEDERAL-AID HIGHWAY SYSTEM.<sup>11/</sup> MILEAGE OF COLUMBIA <sup>11/</sup>

# STATE HIGHWAY MILEAGE - 1948 EXISTING MILEAGE ON PRIMARY SYSTEMS OF RURAL STATE HIGHWAYS CLASSIFIED BY WIDTH 1/

TABLE SH-5, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL EXISTING MILEAGE	MILEAGE CLASSIFIED BY WIDTH IN FEET																STATE	
		UNDER 12	12 AND LESS THAN 16	16 AND LESS THAN 20	20 AND LESS THAN 22	22 AND LESS THAN 23	23 AND LESS THAN 27	27 AND LESS THAN 30	30 AND LESS THAN 33	33 AND LESS THAN 36	36 AND LESS THAN 40	40 AND LESS THAN 44	44 AND LESS THAN 45	45 AND LESS THAN 50	50 AND LESS THAN 55	55 AND LESS THAN 60	60 AND OVER		
ALABAMA	6,835	69	139	197	655	4,713	716	198	68	41	-	1	18	-	-	-	2	ALABAMA	
ARIZONA	3,870	16	140	104	442	1,190	680	631	339	92	21	77	2	4	4	7	3	ARIZONA	
ARKANSAS	9,259	64	288	601	4,167	2,434	1,177	505	6	12	-	-	2	-	1	-	3	ARKANSAS	
CALIFORNIA	12,643	81	366	1,278	2,086	4,795	1,499	714	144	457	58	46	272	31	170	63	38	CALIFORNIA	
COLORADO	3,742	2	4	11	624	2,264	495	179	29	89	-	-	9	4	11	10	8	COLORADO	
CONNECTICUT	2,533	-	179	103	294	904	678	195	35	11	-	2	15	4	49	49	-	CONNECTICUT	
DELAWARE	1,011	24	213	113	280	202	63	55	2	3	-	-	31	22	7	3	6	DELAWARE	
FLORIDA	7,945	11	335	813	1,231	3,125	1,388	771	56	118	-	12	20	11	18	2	10	FLORIDA	
GEORGIA	13,282	172	615	811	3,246	6,092	911	710	121	484	-	22	33	5	18	-	5	GEORGIA	
IDAH0	4,834	338	441	246	1,469	1,251	572	430	32	25	4	10	11	6	3	-	2	IDAH0	
ILLINOIS	10,368	27	6	252	6,968	1,625	883	153	7	8	-	2	303	52	16	3	-	ILLINOIS	
INDIANA	9,588	7	106	593	4,320	2,645	1,262	277	22	92	2	26	106	147	52	4	5	INDIANA	
IOWA	8,692	-	4	71	4,328	1,624	715	1,516	303	87	15	22	2	2	3	-	-	IOWA	
KANSAS	9,415	142	-	77	699	758	1,122	3,829	2,131	429	-	30	58	11	12	3	3	KANSAS	
KENTUCKY	10,388	6	479	2,052	6,289	1,079	295	73	2	17	7	34	45	14	3	1	-	KENTUCKY	
LOUISIANA	3,820	30	220	68	2,893	408	103	42	6	1	-	2	45	19	6	-	4	LOUISIANA	
MAINE	2,895	3	83	370	1,548	578	122	21	16	29	-	1	2	-	4	-	-	MAINE	
MARYLAND	4,331	79	621	1,417	505	702	357	414	19	49	3	10	72	5	57	6	10	MARYLAND	
MASSACHUSETTS	1,829	-	105	265	213	213	32	542	33	330	15	56	24	2	24	11	5	MASSACHUSETTS	
MICHIGAN	8,498	148	67	426	1,558	5,108	553	89	26	166	5	2	232	36	13	2	41	MICHIGAN	
MINNESOTA	9,913	-	17	86	637	2,439	711	4,915	529	282	-	30	29	16	25	10	2	MINNESOTA	
MISSISSIPPI	3,575	13	10	115	186	3,037	72	69	22	19	-	8	24	-	7	-	-	MISSISSIPPI	
MISSOURI	7,866	-	-	-	1,465	1,970	335	273,866	21	41	-	-	15	15	-	1	4	MISSOURI	
MONTANA	5,613	198	75	110	888	2,402	647	1,107	105	102	6	5	1	1	24	1	-	MONTANA	
NEBRASKA	8,926	-	8	16	170	2,439	334	5,039	820	18	-	3	19	6	1	1	1	NEBRASKA	
NEVADA	2,194	-	-	39	301	1,202	251	362	-	20	-	1	1	12	1	1	2	NEVADA	
NEW HAMPSHIRE	1,512	-	10	4	468	672	62	241	-	19	-	-	1	-	-	-	-	NEW HAMPSHIRE	
NEW JERSEY	1,325	1	-	-	44	767	19	24	30	125	2	5	174	24	18	50	33	NEW JERSEY	
NEW MEXICO	9,562	303	655	755	803	4,530	1,206	1,351	204	101	-	3	41	-	7	1	1	NEW MEXICO	
NEW YORK	14,260	1,483	540	1,398	3,577	3,894	916	702	237	796	47	66	293	76	92	32	42	NEW YORK	
NORTH CAROLINA	10,351	4	181	1,081	4,179	3,542	978	127	3	102	52	21	36	14	-	10	-	NORTH CAROLINA	
NORTH DAKOTA	6,692	27	14	50	2,067	2,473	1,504	531	1	22	-	-	1	1	-	-	-	NORTH DAKOTA	
OHIO	16,065	124	766	2,848	5,608	5,095	663	410	24	249	5	39	112	39	47	15	3	OHIO	
OKLAHOMA	9,639	-	9	42	1,482	3,624	2,635	1,421	82	220	16	39	18	10	14	2	2	OKLAHOMA	
OREGON	4,496	16	121	523	1,995	3,271	1,271	127	10	3	-	55	7	14	6	-	2	OREGON	
PENNSYLVANIA	12,898	171	949	3,521	5,036	1,264	899	224	38	357	155	23	79	66	61	8	3	PENNSYLVANIA	
RHODE ISLAND	734	-	-	9	316	258	10	10	5	11	1	4	65	-	32	-	1	RHODE ISLAND	
SOUTH CAROLINA	7,781	27	39	393	2,044	3,753	1,225	176	21	5	1	6	69	2	6	-	5	SOUTH CAROLINA	
SOUTH DAKOTA	5,820	-	18	915	3,356	1,435	961	183	22	8	-	-	-	-	-	-	-	SOUTH DAKOTA	
TENNESSEE	29,364	50	148	2,622	8,149	9,647	4,246	2,760	237	596	43	28	37	21	8	2	4	TENNESSEE	
TEXAS	4,792	278	688	360	1,118	1,145	636	475	19	30	-	1	236	42	36	17	45	TEXAS	
UTAH	1,750	10	16	45	984	619	28	44	-	4	-	-	14	8	15	1	-	UTAH	
VIRGINIA	8,891	-	-	1,312	2,689	3,377	504	31	-	-	3/543	4/177	10	22	65	4	-	VIRGINIA	
WASHINGTON	3,823	43	130	46	877	2,074	435	31	5	12	-	2	26	56	13	1	1	WASHINGTON	
WEST VIRGINIA	4,506	57	149	994	2,534	527	156	28	11	28	3	4	2	8	1	-	-	WEST VIRGINIA	
WISCONSIN	9,936	-	10	232	1,344	3,905	1,470	2,415	125	303	5	19	33	65	3	-	-	WISCONSIN	
WYOMING	4,442	-	41	81	333	1,157	962	902	143	150	34	15	20	3	1	-	-	WYOMING	
TOTAL	349,929	4,043	9,617	27,123	96,491	113,759	36,701	40,908	6,125	6,362	987	740	3,219	839	963	326	140	322	TOTAL

1/ WIDTH OF THE TRAVELED WAY FOR PRIMITIVE OR UNIMPROVED ROADS. SHOULDER TO SHOULDER WIDTH FOR GRADED AND DRAINED ROADS, AND WIDTH OF THE SURFACED ROADWAY FOR ALL TYPES OF SURFACED ROADS.

2/ INCLUDES MILEAGE LESS THAN 23 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

3/ INCLUDES MILEAGE 27 FEET TO 33 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE. INCLUDES MILEAGE GREATER THAN 35 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

1/ WIDTH OF THE TRAVELED WAY FOR PRIMITIVE OR UNIMPROVED ROADS, SHOULDER TO SHOULDER WIDTH FOR GRADED AND DRAINED ROADS, AND WIDTH OF THE SURFACED ROADWAY FOR ALL TYPES OF SURFACED ROADS.

2/ INCLUDES MILEAGE LESS THAN 23 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

3/ INCLUDES MILEAGE 27 FEET TO 33 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

4/ INCLUDES MILEAGE GREATER THAN 35 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE OF SECONDARY RURAL ROADS UNDER STATE CONTROL  
CLASSIFIED BY WIDTH <sup>1/</sup>

TABLE SM-6, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL EXISTING MILEAGE	MILEAGE CLASSIFIED BY WIDTH IN FEET																	STATE
		UNDER 12	12 AND LESS THAN 16	16 AND LESS THAN 18	18 AND LESS THAN 20	20 AND LESS THAN 22	22 AND LESS THAN 23	23 AND LESS THAN 27	27 AND LESS THAN 30	30 AND LESS THAN 33	33 AND LESS THAN 34	34 AND LESS THAN 36	36 AND LESS THAN 40	40 AND LESS THAN 44	44 AND LESS THAN 45	45 AND LESS THAN 50	50 AND LESS THAN 55	55 AND LESS THAN 60	
SECONDARY STATE HIGHWAYS																			
CALIFORNIA 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CALIFORNIA 2/
COLORADO	8,049	282	753	843	1,296	1,403	876	1,553	338	652	-	19	7	20	1	1	3	-	COLORADO
LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	3,846 6,245 10,091	330 1,952 2,282	1,144 2,148 3,292	385 1,058 1,443	1,595 3,068 4,663	355 1,006 1,361	28 34 62	8 33 41	- 3 1	1 - -	- - -	- - -	- 1 1	- - -	- 2 2	- - -	- - -	- - -	LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL
MAINE	7,365	865	996	2,288	3,113	89	5	8	-	1	-	-	-	-	-	-	-	-	MAINE
MISSISSIPPI	2,687	14	103	521	439	1,278	175	144	-	13	-	-	-	-	-	-	-	-	MISSISSIPPI
MISSOURI	8,627	-	-	-	123	96	3	3/8,395	-	-	-	-	-	5	-	-	-	-	MISSOURI
MONTANA: SECONDARY STATE-AID TOTAL	2,991 33 3,024	69 - 69	447 - 447	407 - 407	636 - 636	615 19 634	116 - 116	626 14 640	23 - 23	44 - 44	6 - 6	- - -	- - 1	1 - 1	- - -	- - -	- - -	- - -	MONTANA: SECONDARY STATE-AID TOTAL
NEVADA	3,409	1,803	262	101	188	847	69	117	17	1	-	-	2	1	-	-	1	-	NEVADA
NEW HAMPSHIRE	2,115	22	96	243	1,001	672	21	59	-	1	-	-	-	-	-	-	-	-	NEW HAMPSHIRE
OREGON	2,330	234	201	317	823	602	95	47	6	4	-	-	-	-	-	-	-	-	OREGON
PENNSYLVANIA	25,166	701	15,837	5,708	1,848	581	243	152	12	37	17	9	3	2	15	1	-	-	PENNSYLVANIA
SOUTH CAROLINA	10,017	106	726	3,560	1,954	2,180	544	566	121	223	-	2	1	27	4	-	1	1	SOUTH CAROLINA
WASHINGTON	2,058	71	136	276	543	874	139	18	-	1	-	-	-	-	-	-	-	-	WASHINGTON
TOTAL	84,938	6,449	22,849	15,407	14,567	9,917	2,348	11,740	517	980	18	37	14	56	25	4	5	1	TOTAL

COUNTY ROADS UNDER STATE CONTROL

DELAWARE	2,747	156	461	619	615	245	166	426	24	23	7	-	4	1	-	-	-	-
NEVADA	111	-	-	-	-	87	-	23	-	-	-	-	-	1	-	-	-	-
NORTH CAROLINA	51,032	5,113	10,092	7,685	9,404	7,367	2,423	5,775	1,240	1,720	-	93	35	55	2	6	21	1
VIRGINIA <sup>1/</sup>	38,690	14,200	15,760	6,693	1,440	397	90	110	-	-	-	-	-	-	-	-	-	-
WEST VIRGINIA	28,335	13,413	9,975	3,469	856	417	112	62	4	21	1	1	-	2	1	-	1	-
TOTAL	120,915	32,882	36,288	18,466	12,315	8,513	2,791	6,396	1,268	1,764	8	94	39	59	3	6	22	1

ALL SECONDARY ROADS UNDER STATE CONTROL

GRAND TOTAL	205,853	39,331	59,137	33,873	26,882	18,430	5,139	18,136	1,785	2,744	26	131	53	115	28	10	27	5
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<sup>1/</sup> WIDTH OF THE TRAVELED WAY FOR PRIMITIVE OR UNIMPROVED ROADS, SHOULDER TO SHOULDER WIDTH FOR GRADE AND  
GRADED ROADS, AND WIDTH OF THE SURFACED ROADWAY FOR ALL TYPES OF SURFACED ROADS.

<sup>2/</sup> MILEAGE FORMERLY DESIGNATED AS THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.

<sup>3/</sup> INCLUDES MILEAGE LESS THAN 23 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT  
AVAILABLE.

<sup>4/</sup> WIDTH DATA ARE ESTIMATED.



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY MILEAGE - 1948  
EXISTING MILEAGE ON URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS J/  
CLASSIFIED BY WIDTH 2/

TABLE SM-7, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL EXISTING MILEAGE	MILEAGE CLASSIFIED BY WIDTH IN FEET																		STATE	
		NOT CLASSI- FIED	UNDER 12	12 AND LESS THAN 16	16 AND LESS THAN 18	18 AND LESS THAN 20	20 AND LESS THAN 22	22 AND LESS THAN 23	23 AND LESS THAN 27	27 AND LESS THAN 30	30 AND LESS THAN 33	33 AND LESS THAN 34	34 AND LESS THAN 36	36 AND LESS THAN 40	40 AND LESS THAN 44	44 AND LESS THAN 45	45 AND LESS THAN 50	50 AND LESS THAN 55	55 AND LESS THAN 60		60 AND OVER
ALABAMA	667	-	-	2	8	59	314	48	32	5	36	1	5	17	57	12	14	12	7	38	ALABAMA
ARIZONA	78	-	-	-	1	1	7	8	8	4	7	-	-	3	9	1	3	3	11	12	ARIZONA
ARKANSAS	483	-	-	3	11	137	105	26	43	16	50	1	6	32	26	2	2	4	4	10	ARKANSAS
CALIFORNIA	1,140	-	1	11	16	36	130	39	40	11	71	6	5	30	132	24	108	112	103	265	CALIFORNIA
COLORADO	409	-	14	3	3	33	81	27	23	13	33	-	8	23	35	4	20	32	16	55	COLORADO
CONNECTICUT	617	-	-	47	41	138	138	60	43	21	31	4	14	40	44	7	28	23	8	13	CONNECTICUT
DELAWARE	148	-	-	10	24	25	19	6	16	5	9	10	-	9	2	2	4	1	2	-	DELAWARE
FLORIDA	1,005	-	4	15	40	83	174	108	133	38	106	10	10	38	104	14	50	34	10	34	FLORIDA
GEORGIA	1,430	-	6	18	38	268	546	73	75	20	93	5	12	86	118	7	18	21	5	21	GEORGIA
IDAHO	205	-	-	1	7	67	43	13	15	3	7	1	1	3	23	2	2	1	3	13	IDAHO
ILLINOIS	1,728	-	2	-	15	531	163	63	46	62	72	22	46	125	286	22	68	64	51	90	ILLINOIS
INDIANA	877	-	-	-	10	106	74	53	54	33	94	6	26	135	128	14	39	52	22	30	INDIANA
IOWA	1,053	-	-	1	11	332	159	56	162	16	107	5	15	25	70	11	20	25	14	24	IOWA
KANSAS	504	-	-	-	-	21	48	37	97	31	51	-	10	23	65	10	24	22	14	50	KANSAS
KENTUCKY	537	59	-	5	26	107	62	19	35	34	41	10	11	56	38	3	13	7	4	7	KENTUCKY
LOUISIANA	760	-	-	9	39	405	79	3	30	15	31	6	11	24	53	13	7	11	8	16	LOUISIANA
MAINE	401	-	1	8	30	94	82	24	32	19	25	3	10	21	24	6	11	5	2	4	MAINE
MARYLAND	327	100	-	26	26	18	29	18	30	16	17	2	6	15	10	1	4	2	2	4	MARYLAND
MASSACHUSETTS	123	-	-	3	-	12	8	-	12	3	18	2	1	1	14	1	5	5	1	5	MASSACHUSETTS
MICHIGAN	1,034	-	14	1	27	52	339	31	22	18	78	4	16	73	131	21	36	31	21	119	MICHIGAN
MINNESOTA	1,286	-	-	-	-	120	272	59	376	57	53	2	14	35	93	20	38	43	42	62	MINNESOTA
MISSISSIPPI	488	-	1	4	20	53	248	10	27	11	28	1	8	19	17	6	18	7	2	8	MISSISSIPPI
MISSOURI	910	-	-	-	-	99	174	20	3/468	7	25	1	7	28	44	2	9	8	8	10	MISSOURI
MONTANA	201	-	2	2	2	14	62	13	30	2	9	1	5	4	10	2	5	12	7	19	MONTANA
NEBRASKA	405	-	-	1	-	7	92	8	124	30	36	1	2	10	32	1	8	16	18	19	NEBRASKA
NEVADA	66	-	-	-	-	1	15	4	11	-	8	1	1	3	7	1	3	5	10	4	NEVADA
NEW HAMPSHIRE	218	-	-	-	4	40	63	9	43	8	17	2	5	7	7	1	2	3	2	5	NEW HAMPSHIRE
NEW JERSEY	385	-	-	-	-	7	64	4	7	8	40	7	6	9	86	12	21	36	21	57	NEW JERSEY
NEW MEXICO	255	-	-	-	1	7	112	14	26	6	28	-	2	7	24	5	5	4	4	10	NEW MEXICO
NEW YORK	876	-	-	-	7	17	38	14	38	19	115	12	31	82	143	13	60	45	26	216	NEW YORK
NORTH CAROLINA	2,220	-	25	84	156	547	395	163	225	79	239	16	35	93	90	16	19	20	7	11	NORTH CAROLINA
NORTH DAKOTA	199	-	-	-	-	14	51	53	34	3	14	2	2	5	6	2	4	3	3	3	NORTH DAKOTA
OHIO	2,328	-	2	8	110	225	309	80	174	76	290	24	82	229	311	38	104	104	66	96	OHIO
OKLAHOMA	504	-	-	-	-	46	118	58	46	10	44	-	5	41	46	5	8	15	21	41	OKLAHOMA
OREGON	362	-	-	5	35	87	148	9	16	8	15	-	9	24	36	11	10	20	9	20	OREGON
PENNSYLVANIA	2,874	-	23	166	496	511	195	136	211	127	299	54	109	188	133	43	56	51	26	50	PENNSYLVANIA
RHODE ISLAND	101	-	-	-	-	21	12	3	5	2	5	-	7	20	15	6	2	2	-	1	RHODE ISLAND
SOUTH CAROLINA	1,229	-	5	18	111	171	395	76	74	37	80	4	22	57	102	6	21	26	9	15	SOUTH CAROLINA
SOUTH DAKOTA	208	-	-	-	-	1	84	6	63	1	4	-	2	2	9	1	6	3	1	5	SOUTH DAKOTA
TENNESSEE	515	-	-	3	21	111	65	36	29	12	34	4	10	42	53	7	13	33	8	34	TENNESSEE
TEXAS	1,907	194	1	3	81	268	371	161	174	23	100	4	32	88	113	19	38	85	54	98	TEXAS
UTAH	566	-	3	21	27	167	119	46	66	2	12	-	-	6	14	7	21	12	7	36	UTAH
VERMONT	160	-	-	-	-	82	30	7	12	5	11	-	-	5	-	-	-	1	-	1	VERMONT
VIRGINIA	316	316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA
WASHINGTON	441	-	-	-	24	59	130	21	14	3	17	1	4	16	47	6	17	31	18	33	WASHINGTON
WEST VIRGINIA	488	-	6	27	83	104	61	21	31	10	58	2	9	25	23	7	4	7	-	10	WEST VIRGINIA
WISCONSIN	1,225	-	-	1	20	126	324	83	199	32	102	7	25	88	81	23	38	35	18	23	WISCONSIN
WYOMING	120	-	-	-	-	-	39	13	19	3	17	1	2	6	6	2	3	4	1	2	WYOMING
DISTRICT OF COLUMBIA	132	6	-	-	-	-	-	-	2	3	11	-	1	5	27	8	11	23	11	24	DISTRICT OF COLUMBIA
TOTAL	34,511	675	111	507	1,571	5,335	6,486	1,857	3,492	967	2,680	245	656	1,932	2,953	447	1,024	1,122	707	1,744	TOTAL

1/ INCLUDES 2,648 MILES OF CONNECTING STREETS NOT UNDER STATE CONTROL.

2/ WIDTH OF THE TRAVELED WAY FOR PRIMITIVE OR UNIMPROVED HIGHWAYS, SHOULDER TO SHOULDER WIDTH FOR GRADED AND DRAINED HIGHWAYS, AND WIDTH OF THE SURFACED WAY FOR ALL TYPES OF SURFACED HIGHWAYS.

3/ INCLUDES MILEAGE LESS THAN 23 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

1/ INCLUDES 2,643 MILES OF CONNECTING STREETS NOT UNDER STATE CONTROL.  
2/ WIDTH OF THE TRAVELED WAY FOR PRIMITIVE OR UNIMPROVED HIGHWAYS, SHOULDER TO SHOULDER WIDTH FOR GRADED AND DRAINED HIGHWAYS, AND WIDTH OF THE SURFACED WAY FOR ALL TYPES OF SURFACED HIGHWAYS.  
3/ INCLUDES MILEAGE LESS THAN 23 FEET IN WIDTH. COMPLETE CLASSIFICATION OF WIDTH DATA IS NOT AVAILABLE.

STATE HIGHWAY MILEAGE - 1948

EXISTING SURFACED MILEAGE ON PRIMARY SYSTEMS OF RURAL STATE HIGHWAYS

CLASSIFIED BY WIDTH AND TYPE OF SURFACE

TABLE SM-8, 1948  
SSUEO OCTOBER 1949

COMPILED FOR THE END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

[illegible]

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

1/ SURFACE TYPES INDICATED BY SYMBOLS IN THESE COLUMNS ARE AS FOLLOWS: 0, SOIL-SURFACE; E, GRAVEL OR STONE; T, BITUMINOUS SURFACE-TREATED; Q, MIXED BITUMINOUS; W, MIXED BITUMINOUS; I, BITUMINOUS PENETRATION; S, BITUMINOUS CONCRETE AND SHEET

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY MILEAGE - 1948

EXISTING SURFACED MILEAGE ON URBAN EXTENSIONS OF STATE HIGHWAY SYSTEMS//  
CLASSIFIED BY WIDTH AND TYPE OF SURFACE

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

TABLE SM-10, 1948  
SSUEO OCTOBER 1949

STATE	TOTAL SURFACED MILEAGE	NOT CLASSIFIED BY WIDTH	LESS THAN 27 FEET WIDE										27 FEET AND LESS THAN 36 FEET										36 FEET AND LESS THAN 45 FEET										45 FEET AND LESS THAN 55 FEET										55 FEET AND OVER									
			TYPE OF SURFACE 2/					TOTAL	TYPE OF SURFACE 2/					TOTAL	TYPE OF SURFACE 2/					TOTAL	TYPE OF SURFACE 2/					TOTAL	TYPE OF SURFACE 2/					TOTAL	TYPE OF SURFACE 2/					TOTAL														
			O	F	G	H	I		J	K	L	O	F		G	H	I	J	K		L	O	F	G	H		I	J	K	L	O		F	G	H	I	J		K	L												
																																									O	F	G	H	I	J	K	L	O	F	G	H
ALABAMA	566	-	462	10	332	61	59	-	-	-	12	10	-	-	86	-	29	24	32	1	26	-	4	13	8	1	45	-	8	22	13	2																				
ALABAMA	24	-	24	17	2	5	5	-	-	-	6	4	-	-	13	-	6	2	5	-	6	-	3	1	2	-	23	-	8	11	4	-																				
ARIZONA	483	-	325	44	118	30	133	-	-	-	22	42	-	-	73	-	7	17	36	-	11	-	4	6	-	368	-	2	14	7	-																					
ARIZONA	273	-	1,140	8	74	93	98	-	-	-	14	51	27	-	186	-	27	79	79	-	220	-	33	127	60	-	284	-	21	122	-																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-	6	32	11																					
CALIFORNIA	1,003	-	1,557	28	102	53	30	-	-	-	15	6	-	-	53	-	4	30	19	-	51	-	5	23	17	5	71	-																								

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY MILEAGE - 1948  
DIVIDED HIGHWAY MILEAGE ON PRIMARY SYSTEMS OF RURAL STATE HIGHWAYS  
CLASSIFIED BY WIDTH AND TYPE OF SURFACE 1/

TABLE 94-11, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL	MILEAGE CLASSIFIED BY WIDTH IN FEET					MILEAGE CLASSIFIED BY TYPE OF SURFACE								STATE
		UNDER 36	36 AND LESS THAN 45	45 AND LESS THAN 55	55 AND OVER	D	E	F	G	H	I	J	K		
ALABAMA	30	-	30	-	-	-	-	2	15	-	6	7	-	ALABAMA	
ARIZONA	2	-	2	-	-	-	-	-	2	-	-	-	-	ARIZONA	
ARKANSAS	1	1	-	-	-	-	-	-	-	-	-	-	-	ARKANSAS	
CALIFORNIA	391	2	165	197	27	-	-	3	105	5	95	183	-	CALIFORNIA	
COLORADO	21	1	3	11	6	-	-	-	17	-	-	4	-	COLORADO	
CONNECTICUT	103	-	5	98	-	-	-	1	-	-	5	97	-	CONNECTICUT	
DELAWARE	57	-	43	8	6	-	-	-	-	-	38	19	-	DELAWARE	
FLORIDA	32	-	11	15	6	-	-	-	10	-	15	7	-	FLORIDA	
GEORGIA	36	4	19	13	-	-	-	1	-	-	1	34	-	GEORGIA	
IDAH0	10	-	10	-	-	-	-	-	5	-	-	5	-	IDAH0	
ILLINOIS	96	-	87	7	2	-	-	-	-	-	7	86	-	ILLINOIS	
INDIANA	244	-	192	46	6	-	-	-	-	-	-	243	-	INDIANA	
IOWA	3	-	3	-	-	-	-	-	-	-	-	3	-	IOWA	
KANSAS	30	-	29	-	1	-	-	-	-	-	-	30	-	KANSAS	
KENTUCKY	34	-	33	-	1	-	-	-	-	-	1	33	-	KENTUCKY	
LOUISIANA	49	-	39	6	4	-	-	-	-	-	-	49	-	LOUISIANA	
MAINE 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	MAINE 2/	
MARYLAND	96	-	38	49	9	-	-	-	-	-	25	70	-	MARYLAND	
MASSACHUSETTS	79	-	18	23	38	2	-	-	-	1	22	34	-	MASSACHUSETTS	
MICHIGAN	64	-	42	11	11	-	-	-	-	-	5	59	-	MICHIGAN	
MINNESOTA	60	-	28	29	3	-	-	1	16	-	10	29	-	MINNESOTA	
MISSISSIPPI	22	-	22	-	-	-	-	-	-	-	-	22	-	MISSISSIPPI	
MISSOURI	80	7	64	8	1	-	-	-	-	-	-	80	-	MISSOURI	
MONTANA 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	MONTANA 2/	
NEBRASKA	10	-	8	1	1	-	-	-	-	-	-	10	-	NEBRASKA	
NEVADA	12	-	-	11	1	-	-	-	11	1	-	-	-	NEVADA	
NEW HAMPSHIRE 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE 2/	
NEW JERSEY	202	-	127	44	31	-	-	-	-	-	4	198	-	NEW JERSEY	
NEW MEXICO	7	-	-	7	-	-	-	-	7	-	-	-	-	NEW MEXICO	
NEW YORK	100	-	29	53	18	-	-	-	-	-	10	84	-	NEW YORK	
NORTH CAROLINA	17	-	17	-	-	-	-	5	-	-	-	12	-	NORTH CAROLINA	
NORTH DAKOTA 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA 2/	
OHIO	113	1	54	56	2	-	-	-	1	-	47	62	3	OHIO	
OKLAHOMA	21	-	7	13	1	-	-	-	-	-	-	21	-	OKLAHOMA	
OREGON	4	-	-	3	1	-	-	-	-	-	3	1	-	OREGON	
PENNSYLVANIA	72	-	36	35	1	-	-	-	-	-	3	69	-	PENNSYLVANIA	
RHODE ISLAND	19	-	-	18	1	-	-	-	-	1	-	18	-	RHODE ISLAND	
SOUTH CAROLINA	47	-	43	1	3	-	-	-	-	-	8	39	-	SOUTH CAROLINA	
SOUTH DAKOTA 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA 2/	
TENNESSEE	23	2	21	-	-	-	-	2	-	-	-	21	-	TENNESSEE	
TEXAS	185	-	64	28	57	36	7	35	-	1	6	58	2	TEXAS	
UTAH	4	-	-	4	-	-	-	-	4	-	-	-	-	UTAH	
VERMONT 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	VERMONT 2/	
VIRGINIA	142	-	72	69	1	-	-	1	-	16	28	97	-	VIRGINIA	
WASHINGTON 3/	-	-	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON 3/	
WEST VIRGINIA	7	-	7	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
WISCONSIN	42	-	52	-	-	-	-	-	-	-	14	34	-	WISCONSIN	
WYOMING 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	WYOMING 4/	
TOTAL	2,537	13	1,420	860	239	38	21	51	193	46	395	1,988	4	TOTAL	

1/ A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CURB TRACKS, OR OTHER SEPARATING DEVICE. THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSS-OVERES ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.

2/ NO DIVIDED HIGHWAY MILEAGE WAS REPORTED.

3/ MILEAGE FORMERLY CLASSIFIED ERRONEOUSLY AS DIVIDED HIGHWAYS HAS BEEN ELIMINATED.

4/ LESS THAN ONE MILE OF DIVIDED HIGHWAY MILEAGE WAS REPORTED.

1/ A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CAR TRACKS, OR OTHER SEPARATING DEVICE, THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSSEVERERS ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.

2/ NO DIVIDED HIGHWAY MILEAGE WAS REPORTED.

3/ MILEAGE FORMERLY CLASSIFIED ERRONEOUSLY AS DIVIDED HIGHWAYS HAS BEEN ELIMINATED.

4/ LESS THAN ONE MILE OF DIVIDED HIGHWAY MILEAGE WAS REPORTED.

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADSSTATE HIGHWAY MILEAGE - 1948  
DIVIDED HIGHWAY MILEAGE ON SECONDARY RURAL ROADS UNDER STATE CONTROL  
CLASSIFIED BY WIDTH AND TYPE OF SURFACE <sup>1/</sup>TABLE SM-12, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL 2/	MILEAGE CLASSIFIED BY WIDTH IN FEET					MILEAGE CLASSIFIED BY TYPE OF SURFACE						STATE
		UNDER 36	36 AND LESS THAN 45	45 AND LESS THAN 55	55 AND OVER	E GRAVEL OR STONE	G MIXED BITU- MINOUS	H BITU- MINOUS PENE- TRATION	I BITU- MINOUS CONCRETE AND SHEET ASPHALT	J PORTLAND CEMENT CONCRETE			
SECONDARY STATE HIGHWAYS													
CALIFORNIA 3/	-	-	-	-	-	-	-	-	-	-	-	CALIFORNIA 3/	
COLORADO	2	1	-	-	1	-	2	-	-	-	-	COLORADO	
LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	3 3	- 1 1	- 2 2	- 2 2	- - -	- 1 1	- - -	- - -	- - -	- 2 2	- - -	LOUISIANA: SECONDARY FARM-TO-MARKET TOTAL	
MAINE	-	-	-	-	-	-	-	-	-	-	-	MAINE	
MISSISSIPPI	-	-	-	-	-	-	-	-	-	-	-	MISSISSIPPI	
MISSOURI	3	-	3	-	-	-	-	-	-	3	-	MISSOURI	
MONTANA: SECONDARY STATE-AID TOTAL	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	MONTANA: SECONDARY STATE-AID TOTAL	
NEVADA	-	-	-	-	-	-	-	-	-	-	-	NEVADA	
NEW HAMPSHIRE	-	-	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE	
OREGON	-	-	-	-	-	-	-	-	-	-	-	OREGON	
PENNSYLVANIA	3	1	-	2	-	-	-	2	-	1	-	PENNSYLVANIA	
SOUTH CAROLINA	-	-	-	-	-	-	-	-	-	-	-	SOUTH CAROLINA	
WASHINGTON	-	-	-	-	-	-	-	-	-	-	-	WASHINGTON	
TOTAL	11	3	3	4	1	1	2	2	-	6	-	TOTAL	
COUNTY ROADS UNDER STATE CONTROL													
DELAWARE	-	-	-	-	-	-	-	-	-	-	-	DELAWARE	
NEVADA	-	-	-	-	-	-	-	-	-	-	-	NEVADA	
NORTH CAROLINA	2	1	1	-	-	-	-	-	2	-	-	NORTH CAROLINA	
VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA	
WEST VIRGINIA	-	-	-	-	-	-	-	-	-	-	-	WEST VIRGINIA	
TOTAL	2	1	1	-	-	-	-	-	2	-	-	TOTAL	
ALL SECONDARY ROADS UNDER STATE CONTROL													
GRAND TOTAL	13	4	4	4	1	1	2	2	2	6	-	GRAND TOTAL	

1/ A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CAR TRACKS, OR OTHER SEPARATING DEVICE, THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSSOVERS ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.

2/ DIVIDED HIGHWAY MILEAGES WERE REPORTED ONLY FOR COLORADO, LOUISIANA, MISSOURI, PENNSYLVANIA AND NORTH CAROLINA.

3/ DIVIDED HIGHWAY MILEAGE FORMERLY DESIGNATED AS A PART OF THE STATE SECONDARY SYSTEM IS NOW CONSOLIDATED WITH THE STATE PRIMARY SYSTEM.

1/ A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CAR TRACKS, OR OTHER SEPARATING DEVICE, THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSSEOVERS ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.

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DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

STATE HIGHWAY MILEAGE - 1948  
DIVIDED HIGHWAY MILEAGE ON URBAN EXTENSIONS OF RURAL STATE HIGHWAYS  
CLASSIFIED BY WIDTH AND TYPE OF SURFACE <sup>1/</sup>

TABLE SM-13, 1948  
ISSUED OCTOBER 1949

COMPILED FOR END OF CALENDAR YEAR FROM REPORTS OF STATE AUTHORITIES

STATE	TOTAL 2/	MILEAGE CLASSIFIED BY WIDTH IN FEET				MILEAGE CLASSIFIED BY TYPE OF SURFACE										STATE
		UNDER 36	36 AND LESS THAN 45	45 AND LESS THAN 55	55 AND OVER	E	F	G	H	I	J	K	L			
ALABAMA	16	2	9	2	3	-	-	3	1	5	7	-	-	ALABAMA		
ARIZONA	1	-	-	-	1	-	-	-	1	-	-	-	-	ARIZONA		
ARKANSAS	6	1	1	1	3	-	-	-	-	2	3	-	1	ARKANSAS		
CALIFORNIA	165	-	23	59	83	-	-	23	9	72	61	-	-	CALIFORNIA		
COLORADO	9	-	1	-	8	-	-	2	-	4	3	-	-	COLORADO		
CONNECTICUT	27	-	2	16	9	-	-	-	1	4	22	-	-	CONNECTICUT		
DELAWARE	3	-	1	1	1	-	-	-	-	1	2	-	-	DELAWARE		
FLORIDA	31	3	13	8	7	-	5	4	-	8	12	2	-	FLORIDA		
GEORGIA	19	4	8	2	5	-	3	1	1	5	5	4	-	GEORGIA		
IDAH0 3/	-	-	-	-	-	-	-	-	-	-	-	-	-	IDAH0 3/		
ILLINOIS	70	2	28	10	30	-	-	-	-	26	42	1	1	ILLINOIS		
INDIANA	11	-	6	2	3	-	-	-	-	2	9	-	-	INDIANA		
IOWA	5	1	3	1	-	-	-	-	-	1	3	1	-	IOWA		
KANSAS	2	-	2	-	-	-	-	-	-	-	-	2	-	KANSAS		
KENTUCKY	3	-	2	1	-	1	-	-	-	2	1	-	-	KENTUCKY		
LOUISIANA	43	3	17	5	18	-	-	-	-	24	17	1	-	LOUISIANA		
MAINE 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	MAINE 4/		
MARYLAND	5	-	-	2	3	-	-	-	-	3	2	-	-	MARYLAND		
MASSACHUSETTS	24	-	-	3	21	-	-	-	5	19	-	-	-	MASSACHUSETTS		
MICHIGAN	54	-	10	8	36	-	-	-	-	9	44	1	-	MICHIGAN		
MINNESOTA	45	1	15	12	17	2	1	15	-	5	22	-	-	MINNESOTA		
MISSISSIPPI	15	-	7	8	-	-	-	-	-	-	15	-	-	MISSISSIPPI		
MISSOURI	9	-	5	3	1	-	-	-	-	-	9	-	-	MISSOURI		
MONTANA 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	MONTANA 4/		
NEBRASKA	4	1	2	1	-	-	-	-	-	2	1	1	-	NEBRASKA		
NEVADA 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	NEVADA 4/		
NEW HAMPSHIRE 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	NEW HAMPSHIRE 4/		
NEW JERSEY	86	-	20	20	46	-	-	-	-	13	73	-	-	NEW JERSEY		
NEW MEXICO	1	-	-	1	-	-	-	-	-	-	1	-	-	NEW MEXICO		
NEW YORK	145	-	17	31	97	-	-	-	3	38	91	2	11	NEW YORK		
NORTH CAROLINA	14	1	11	1	1	1	1	-	-	9	3	-	-	NORTH CAROLINA		
NORTH DAKOTA 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	NORTH DAKOTA 4/		
OHIO	71	1	16	25	29	-	-	2	-	44	16	9	-	OHIO		
OKLAHOMA	7	-	4	1	2	-	-	-	-	2	5	-	-	OKLAHOMA		
OREGON	3	-	1	1	1	-	-	-	1	-	2	-	-	OREGON		
PENNSYLVANIA	46	1	7	19	19	-	1	-	1	24	20	-	-	PENNSYLVANIA		
RHODE ISLAND	2	-	-	1	1	-	-	-	-	1	-	-	-	RHODE ISLAND		
SOUTH CAROLINA	15	1	7	3	4	-	-	-	-	6	4	-	-	SOUTH CAROLINA		
SOUTH DAKOTA 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	SOUTH DAKOTA 4/		
TENNESSEE	7	-	3	1	3	-	-	1	-	1	5	-	-	TENNESSEE		
TEXAS	24	-	17	3	4	-	3	-	1	3	17	-	-	TEXAS		
UTAH	2	-	2	-	-	-	-	-	-	-	2	-	-	UTAH		
VERMONT 4/	-	-	-	-	-	-	-	-	-	-	-	-	-	VERMONT 4/		
VIRGINIA 5/	-	-	-	-	-	-	-	-	-	-	-	-	-	VIRGINIA 5/		
WASHINGTON 6/	-	-	4	-	8	-	-	-	-	-	-	-	-	WASHINGTON 6/		
WEST VIRGINIA	19	1	4	5	9	-	-	-	1	7	13	1	-	WEST VIRGINIA		
WISCONSIN	1	-	-	1	-	-	-	1	-	-	10	-	-	WISCONSIN		
WYOMING	12	-	-	7	5	-	-	-	-	7	5	-	-	WYOMING		
DISTRICT OF COLUMBIA	-	-	-	-	-	-	-	-	-	-	-	-	-	DISTRICT OF COLUMBIA		
TOTAL	1,036	23	268	267	478	4	19	52	26	350	547	25	13	TOTAL		

1/ A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CAR TRACKS, OR OTHER SEPARATING DEVICE, THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSS-OVERS ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.

2/ INCLUDES 175 MILES OF CONNECTING STREETS NOT UNDER STATE CONTROL.

3/ LESS THAN ONE MILE OF DIVIDED HIGHWAY MILEAGE WAS REPORTED.

4/ NO DIVIDED HIGHWAY MILEAGE WAS REPORTED.

5/ COMPLETE DATA ARE NOT AVAILABLE.

6/ MILEAGE FORMERLY CLASSIFIED ERRONEOUSLY AS DIVIDED HIGHWAYS HAS BEEN ELIMINATED.

<sup>1/</sup> A DIVIDED HIGHWAY IS DEFINED AS A ROAD ON WHICH OPPOSING STREAMS OF TRAFFIC ARE SEPARATED BY A DIVIDING STRIP. THE DIVIDING STRIP MAY BE A PLANTED AREA, CAR TRACKS, OR OTHER SEPARATING DEVICE, THE DISTINGUISHING FEATURE BEING THAT THE OPPOSING STREAMS OF TRAFFIC ARE PREVENTED FROM MIXING EXCEPT AT INTERVALS WHERE CROSS-OVERS ARE PROVIDED. WIDTHS SHOWN ARE TOTALS FOR ALL SURFACED LANES AND DO NOT INCLUDE THE DIVIDING STRIPS.  
<sup>2/</sup> INCLUDES 175 MILES OF CONNECTING STREETS NOT UNDER STATE CONTROL.

<sup>3/</sup> LESS THAN ONE MILE OF DIVIDED HIGHWAY MILEAGE WAS REPORTED.  
<sup>4/</sup> NO DIVIDED HIGHWAY MILEAGE WAS REPORTED.  
<sup>5/</sup> COMPLETE DATA ARE NOT AVAILABLE.  
<sup>6/</sup> MILEAGE FORMERLY CLASSIFIED ERRONEOUSLY AS DIVIDED HIGHWAYS HAS BEEN ELIMINATED.

**DEPARTMENT OF COMMERCE**  
**BUREAU OF PUBLIC ROADS**  
**RURAL ROAD MILEAGE-1947**  
**EXISTING MILEAGE OF ALL RURAL ROADS IN THE UNITED STATES**  
**CLASSIFIED BY SYSTEM**

COMPILED FOR LATEST AVAILABLE YEAR FROM STATE HIGHWAY PLANNING BUREAU DATA

TABLE RM-1, 1947  
ISSUED DECEMBER, 1948

STATE	TOTAL	UNDER STATE CONTROL					UNDER LOCAL CONTROL					UNDER FEDERAL CONTROL					STATE
		TOTAL	STATE PRIMARY SYSTEMS	STATE SECONDARY SYSTEMS	COUNTY ROADS UNDER STATE CONTROL	OTHER STATE ROADS	TOTAL	COUNTY ROADS			TOWN AND TOWNSHIP ROADS	OTHER LOCAL ROADS	TOTAL	NATIONAL FOREST HIGHWAYS	NATIONAL RESERVATION ROADS	OTHER NATIONAL ROADS	
								PRINCIPAL COUNTY ROADS	SECONDARY COUNTY ROADS	UNSECRE- GATED							
ALABAMA	60,042	6,774	6,774	-	-	-	3	52,898	-	-	-	-	370	370	-	-	ALABAMA
ARIZONA	28,706	3,800	3,797	-	-	15,754	-	15,754	-	-	-	-	9,152	3,387	-	344	ARIZONA
ARKANSAS	55,535	9,314	9,314	-	-	46,221	-	46,221	-	-	-	-	10,300	9,523	-	664	ARKANSAS
CALIFORNIA	97,678	12,899	4,013	8,601	-	74,479	285	74,479	-	-	-	-	-	-	-	-	CALIFORNIA
COLORADO	75,810	11,818	3,759	8,059	-	63,204	-	36,773	-	-	-	-	788	653	-	19	COLORADO
CONNECTICUT	10,990	2,700	2,514	-	-	8,290	-	(2/)	-	-	-	-	-	-	-	-	CONNECTICUT
DELAWARE	3,756	1,015	7,750	-	-	(2/)	-	29,897	-	-	-	-	1,126	736	-	390	DELAWARE
FLORIDA	38,786	7,763	-	-	-	29,897	-	29,897	-	-	-	-	-	-	-	-	FLORIDA
GEORGIA	89,680	12,971	12,971	-	-	76,709	-	76,709	-	-	-	-	9,550	5,620	-	17	GEORGIA
IDAH0	36,017	4,966	4,966	-	-	24,895	-	15,285	-	-	-	-	6,216	5,620	-	-	IDAH0
ILLINOIS	104,654	10,331	10,331	-	-	94,303	-	18,450	-	-	-	-	75,853	-	-	-	ILLINOIS
INDIANA	82,772	9,546	9,546	-	-	73,166	-	73,166	-	-	-	-	-	-	-	-	INDIANA
IOWA	101,488	8,770	8,665	-	-	92,718	105	13,789	-	-	-	-	-	-	-	-	IOWA
KANSAS	129,517	9,390	9,390	-	-	120,112	-	18,304	-	-	-	-	15	639	-	15	KANSAS
KENTUCKY	58,268	10,069	10,069	-	-	47,402	-	47,402	-	-	-	-	797	-	-	158	KENTUCKY
LOUISIANA	38,954	13,875	3,801	-	-	25,079	-	25,079	-	-	-	-	-	-	-	-	LOUISIANA
MAINE	20,705	9,933	2,808	-	-	10,676	11/ 47	11,802	-	-	-	-	96	25	-	71	MAINE
MARYLAND	17,097	4,449	4,449	-	-	12,558	21	12,558	-	-	-	-	85	-	-	85	MARYLAND
MASSACHUSETTS	17,358	1,820	1,820	-	-	15,538	-	84,717	-	-	-	-	-	-	-	-	MASSACHUSETTS
MICHIGAN	93,201	8,484	8,484	-	-	84,717	-	84,717	-	-	-	-	-	-	-	-	MICHIGAN
MINNESOTA	109,661	10,780	9,927	-	-	97,730	853	12/ 56,362	-	-	-	-	1,151	883	-	3	MINNESOTA
MISSISSIPPI	61,287	6,266	3,601	-	-	53,992	76	53,992	-	-	-	-	1,029	904	-	125	MISSISSIPPI
MISSOURI	116,089	15,009	7,881	-	-	99,410	-	99,410	-	-	-	-	770	-	-	-	MISSOURI
MONTANA	69,949	8,615	5,613	-	-	55,348	-	55,348	-	-	-	-	5,966	5,344	-	6	MONTANA
NEBRASKA	100,413	8,848	8,845	-	-	91,506	33	67,994	-	-	-	-	259	113	-	146	NEBRASKA
NEVADA	23,601	5,616	2,158	-	-	16,165	-	16,165	-	-	-	-	104	-	-	-	NEVADA
NEW HAMPSHIRE	18,340	1,512	1,513	-	-	8,813	-	4,611	-	-	-	-	-	-	-	-	NEW HAMPSHIRE
NEW JERSEY	16,342	1,758	1,319	-	-	12/ 16,582	439	16,582	-	-	-	-	-	-	-	-	NEW JERSEY
NEW MEXICO	81,865	9,873	9,859	-	-	48,120	14	48,120	-	-	-	-	3,872	2,395	-	29	NEW MEXICO
NEW YORK	81,472	14,225	14,225	-	-	67,007	15/ 240	17,104	-	-	-	-	1,269	898	-	275	NEW YORK
NORTH CAROLINA	62,088	6,819	6,819	-	-	107,261	40	(2/)	-	-	-	-	414	-	-	-	NORTH CAROLINA
NORTH DAKOTA	114,439	6,744	6,744	-	-	107,261	-	(15/)	-	-	-	-	-	-	-	57	NORTH DAKOTA
OHIO	85,719	16,067	16,067	-	-	69,652	-	28,832	-	-	-	-	-	-	-	-	OHIO
OKLAHOMA	99,607	10,206	9,504	-	-	88,779	-	88,779	-	-	-	-	622	159	-	178	OKLAHOMA
OREGON	54,514	7,509	4,467	-	-	33,411	704	33,411	-	-	-	-	13,600	12,167	-	73	OREGON
PENNSYLVANIA	85,130	38,795	12,880	-	-	46,255	18/ 755	46,255	-	-	-	-	80	9	-	68	PENNSYLVANIA
RHODE ISLAND	2,521	782	730	-	-	1,739	14/ 52	1,739	-	-	-	-	-	-	-	-	RHODE ISLAND
SOUTH CAROLINA	46,282	14,459	7,264	-	-	29,783	218	29,783	-	-	-	-	947	-	-	-	SOUTH CAROLINA
SOUTH DAKOTA	98,634	6,078	5,860	-	-	40,282	338	40,282	-	-	-	-	578	469	-	109	SOUTH DAKOTA
TENNESSEE	65,047	7,403	7,065	-	-	57,066	-	57,066	-	-	-	-	-	-	-	-	TENNESSEE
TEXAS	106,434	26,827	26,827	-	-	169,607	-	169,607	-	-	-	-	3,096	2,453	-	-	TEXAS
UTAH	20,039	8,744	4,744	-	-	15,259	71	15,259	-	-	-	-	22	14	-	8	UTAH
VERMONT	1,220	1,749	9,047	-	-	2,524	-	2,524	-	-	-	-	674	77	-	597	VERMONT
VIRGINIA	48,945	47,503	47,503	-	-	7/ 768	-	768	-	-	-	-	-	-	-	-	VIRGINIA
WASHINGTON	50,729	5,896	3,833	-	-	40,073	-	40,073	-	-	-	-	4,760	3,983	-	65	WASHINGTON
WEST VIRGINIA	34,234	32,631	4,485	-	-	1,085	-	(2/)	-	-	-	-	335	335	-	-	WEST VIRGINIA
WISCONSIN	85,579	9,824	9,851	-	-	75,161	73	75,161	-	-	-	-	2,105	1,269	-	268	WISCONSIN
WYOMING	25,760	4,334	4,334	-	-	19,321	-	19,321	-	-	-	-	-	-	-	357	WYOMING
TOTAL	3,009,617	553,921	337,020	91,633	5,225	1,658,965	70,684	124,758	1,463,623	685,722	39,057	71,952	53,465	13,503	4,984	TOTAL	

1/ STATE PARK, FOREST, INSTITUTIONAL, AND OTHER ROADS THAT ARE NOT PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

2/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

3/ ESTIMATED BY STATE AUTHORITIES.

4/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

5/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

6/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

7/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

8/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

9/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

10/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

11/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

12/ ESTIMATED BY STATE AUTHORITIES.

13/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

14/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

15/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

16/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

17/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

18/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

19/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

20/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

21/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

22/ ESTIMATED BY STATE AUTHORITIES.

23/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

24/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

25/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

26/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

27/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

28/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

29/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

30/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

31/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

32/ ESTIMATED BY STATE AUTHORITIES.

33/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

34/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

35/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

36/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

37/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

38/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

39/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

40/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

41/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

42/ ESTIMATED BY STATE AUTHORITIES.

43/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

44/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

45/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

46/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

47/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

48/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

49/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).

50/ INCLUDES 47 MILES OF TOLL ROADS (MAINE TURNPIKE).



DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS

RURAL ROAD MILEAGE-1947  
EXISTING MILEAGE OF ALL RURAL ROADS IN THE UNITED STATES  
CLASSIFIED BY SYSTEM AND TYPE OF SURFACE

TABLE RM-2, 1947  
ISSUED DECEMBER 1948

COMPILED FOR LATEST AVAILABLE YEAR FROM STATE HIGHWAY PLANNING SURVEY DATA

SYSTEM	TOTAL 1,000 MILES	NONSURFACED MILEAGE				SURFACED MILEAGE								HIGH TYPE				BRICK AND BLOCK 1,000 MILES	DUAL- TYPE 1,000 MILES
		TOTAL 1,000 MILES	PRIMITIVE AND UNIMPROVED 1,000 MILES	GRADED AND DRAINED 1,000 MILES	TOTAL 1,000 MILES	LOW TYPE				TOTAL				HIGHER TYPE BITUM- INOUS 1,000 MILES	PORTLAND CEMENT CONCRETE 1,000 MILES				
						TOTAL 1,000 MILES	SOIL- SURFACED 1,000 MILES	GRAVEL OR STONE 1,000 MILES	LOW- TYPE BITUM- INOUS 1,000 MILES	TOTAL 1,000 MILES	SOIL- SURFACED 1,000 MILES	GRAVEL OR STONE 1,000 MILES	LOW- TYPE BITUM- INOUS 1,000 MILES			TOTAL 1,000 MILES			
UNDER STATE CONTROL: STATE PRIMARY SYSTEMS STATE SECONDARY SYSTEMS COUNTY ROADS UNDER STATE CONTROL 1/ STATE PARK, FOREST, RESERVATION ROADS, ETC. 2/ TOTAL	397 120 5 554	15 16 51 3 85	5 9 26 1 41	10 7 25 2 44	322 76 69 2 469	189 64 67 2 322	3 4 37 - 44	46 31 14 1 92	140 29 16 1 186	133 12 2 - 147	52 9 1 - 62	78 3 1 - 82	1 - - - 1	1,000 MILES	2				
UNDER LOCAL CONTROL: COUNTY ROADS TOWN AND TOWNSHIP ROADS OTHER LOCAL ROADS TOTAL	1,659 686 39 2,384	915 369 39 1,323	510 163 39 742	375 206 - 581	744 317 - 1,061	702 310 - 1,012	39 16 - 55	552 264 - 816	111 30 - 141	42 7 - 49	29 6 - 35	11 1 - 12	1 - - 1	1,000 MILES	1				
UNDER FEDERAL CONTROL: 3/ NATIONAL FOREST HIGHWAYS NATIONAL INDIAN RESERVATION ROADS OTHER NATIONAL ROADS TOTAL	53 14 5 72	44 12 2 58	25 8 1 34	19 4 1 24	9 2 3 14	9 2 2 13	- - - -	8 2 1 11	1 - 1 2	- - 1 1	- - 1 1	- - - -	- - - -	1,000 MILES	-				
TOTAL RURAL ROADS IN THE UNITED STATES	3,010	1,466	817	649	1,544	1,347	99	919	329	197	98	94	2	3					

1/ COUNTY ROADS ARE UNDER STATE CONTROL IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT THREE COUNTIES), AND WEST VIRGINIA.

2/ STATE PARK, FOREST, INSTITUTIONAL, AND OTHER ROADS THAT ARE NOT PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

3/ INCLUDES ONLY THE MILEAGE OF ROADS NOT FORMING A PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

2/ INCLUDES ONLY THE MILEAGE OF ROADS NOT FORMING A PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

1/ COUNTY ROADS ARE UNDER STATE CONTROL IN DELAWARE, NORTH CAROLINA, VIRGINIA (ALL BUT THREE COUNTIES), AND WEST VIRGINIA.  
2/ STATE PARK, FOREST, INSTITUTIONAL, AND OTHER ROADS THAT ARE NOT PART OF THE STATE OR LOCAL HIGHWAY SYSTEMS.

# EXISTING MILEAGE OF ALL RURAL ROADS IN THE UNITED STATES CLASSIFIED BY TYPE OF SURFACE

DEPARTMENT OF COMMERCE  
BUREAU OF PUBLIC ROADS  
RURAL ROAD MILEAGE - 1947  
COMPILED FOR LATEST AVAILABLE YEAR FROM STATE HIGHWAY PLANNING SURVEY DATA

TABLE RM-3, 1947  
ISSUED DECEMBER 1948

STATE	TOTAL	NONSURFACED MILEAGE				SURFACED MILEAGE							NOT CLASSIFIED BY TYPE	STATE
		TOTAL	PRIMITIVE AND UNSURFACED	GRADED AND DRAINED	TOTAL	SOIL-SURFACED	GRAVEL OR STONE	LOW-TYPE BITUMINOUS	HIGH-TYPE BITUMINOUS	PORTLAND CEMENT CONCRETE	BRICK AND BLOCK	DUAL-TYPE		
ALABAMA	1/ 60,012	19,540	11,809	7,731	40,502	10,874	21,737	6,556	678	653	3	1	-	ALABAMA
ARIZONA	28,706	20,630	15,679	4,951	8,076	577	3,168	3,850	124	328	-	29	-	ARIZONA
ARKANSAS	55,235	33,820	25,013	8,786	21,706	(2/)	17,703	2,181	556	1,221	-	5	-	ARKANSAS
CALIFORNIA	97,978	38,871	32,791	6,080	58,577	4,367	12,276	32,124	5,990	3,605	1	214	2/ 230	CALIFORNIA
COLORADO	75,810	59,479	53,785	6,694	16,331	346	11,308	4,189	16	470	-	2	-	COLORADO
CONNECTICUT	10,990	437	414	23	10,553	166	2,305	5,097	2,370	657	-	38	-	CONNECTICUT
DELAWARE	3,756	801	72	723	2,955	963	190	899	166	501	-	116	-	DELAWARE
FLORIDA	38,786	22,229	5,560	16,669	16,557	1,662	2,290	10,837	798	633	224	119	-	FLORIDA
GEORGIA	1/ 89,680	68,585	18,600	49,985	21,095	6,753	5,067	3,882	3,415	1,950	24	4	-	GEORGIA
IDAHO	36,017	19,051	13,116	5,938	16,963	148	12,325	3,914	174	56	-	6	-	IDAHO
ILLINOIS	100,531	20,466	3,157	17,309	84,168	9,052	59,286	3,735	857	10,956	236	46	-	ILLINOIS
INDIANA	82,712	9,335	4,779	4,556	73,277	149	53,215	10,859	4,583	4,436	79	56	-	INDIANA
IOWA	101,488	10,027	2,424	37,603	61,461	551	53,702	1,383	156	5,638	31	-	-	IOWA
KANSAS	129,517	33,213	44,017	79,226	64,274	213	27,787	6,459	308	1,418	82	7	-	KANSAS
KENTUCKY	58,268	25,613	24,944	13,409	23,555	10	22,012	7,105	1,504	1,215	1	2	-	KENTUCKY
LOUISIANA	38,954	16,516	3,713	13,409	22,438	-	17,843	461	1,704	2,444	1	15	-	LOUISIANA
MAINE	20,705	3,654	1,138	2,466	17,051	324	9,206	6,630	603	185	-	3	-	MAINE
MARYLAND	17,597	3,737	1,723	4,014	11,560	866	2,563	3,561	2,588	1,812	-	130	-	MARYLAND
MASSACHUSETTS	17,558	3,740	683	457	16,218	386	16,832	2,509	2,574	340	-	72	-	MASSACHUSETTS
MICHIGAN	93,601	25,145	15,715	10,950	68,656	2,252	48,656	9,549	2,584	4,745	3	70	-	MICHIGAN
MINNESOTA	109,661	32,004	11,116	20,978	77,587	1,103	67,078	6,641	146	2,580	-	19	-	MINNESOTA
MISSISSIPPI	61,287	27,559	22,283	4,276	33,718	1,866	27,348	1,539	953	1,504	-	85	-	MISSISSIPPI
MISSOURI	116,089	59,982	10,472	43,510	56,107	1,867	44,911	6,150	521	3,914	8	236	-	MISSOURI
MONTANA	69,949	51,563	42,051	9,512	16,586	-	12,052	5,303	4	26	-	1	-	MONTANA
NEBRASKA	100,613	73,251	61,840	11,411	27,362	138	23,241	2,705	36	1,191	42	9	-	NEBRASKA
NEVADA	23,803	19,411	17,557	1,854	4,390	21	1,225	3,100	34	250	-	9	-	NEVADA
NEW HAMPSHIRE	12,282	3,864	1,871	1,993	3,901	-	3,901	4,308	199	1,483	-	-	-	NEW HAMPSHIRE
NEW JERSEY	16,340	3,680	3,273	407	14,660	-	5,379	6,480	1,268	1,483	5	31	-	NEW JERSEY
NEW MEXICO	61,865	53,446	48,131	5,315	8,419	-	3,782	3,920	667	49	-	1	-	NEW MEXICO
NEW YORK	81,972	25,880	18,832	20,618	69,620	34,429	30,383	10,073	17,752	7,714	104	165	-	NEW YORK
NORTH CAROLINA	62,088	25,880	5,068	21,953	36,202	-	9,226	8,166	2,522	2,663	33	15	-	NORTH CAROLINA
NORTH DAKOTA	114,439	90,093	68,900	21,953	24,346	-	22,499	1,604	11	32	-	-	-	NORTH DAKOTA
OHIO	85,719	10,451	4,564	5,887	75,268	1,168	39,119	25,370	6,813	2,028	558	212	-	OHIO
OKLAHOMA	99,607	79,560	15,352	64,228	20,047	619	12,240	3,042	1,679	2,375	31	61	-	OKLAHOMA
OREGON	34,314	16,676	10,676	13,398	24,440	797	15,305	4,590	3,312	395	-	41	-	OREGON
PENNSYLVANIA	83,130	33,994	3/ 517	3/ 33,677	51,136	202	14,192	16,905	11,435	5,966	164	332	-	PENNSYLVANIA
RHODE ISLAND	2,521	356	285	71	2,165	30	735	793	421	150	-	36	-	RHODE ISLAND
SOUTH CAROLINA	46,242	29,642	23,023	6,619	16,680	6,630	2	7,552	504	1,890	1	21	-	SOUTH CAROLINA
SOUTH DAKOTA	96,634	70,783	32,915	37,868	27,851	-	24,908	2,621	322	1,814	-	-	-	SOUTH DAKOTA
TENNESSEE	65,047	15,969	9,704	6,265	49,078	19	39,649	6,263	1,286	1,614	6	41	-	TENNESSEE
TEXAS	196,434	123,250	91,850	31,400	36,542	2,607	36,542	20,595	7,127	5,632	396	285	-	TEXAS
UTAH	13,039	15,215	6,631	8,824	8,824	-	5,152	3,019	433	195	-	25	-	UTAH
VERMONT	13,403	5,500	1,808	3,492	8,103	241	6,167	1,548	176	272	-	-	-	VERMONT
VIRGINIA	48,945	8,428	5,956	2,472	40,517	21,302	241	13,735	4,726	354	-	159	-	VIRGINIA
WASHINGTON	50,729	19,419	9,132	10,287	31,310	8	19,469	7,623	2,414	1,751	21	30	-	WASHINGTON
WEST VIRGINIA	34,254	16,171	16,465	1,706	16,083	1,841	5,719	5,582	1,761	1,106	70	4	-	WEST VIRGINIA
WISCONSIN	9,979	9,979	1,822	75,600	50,987	3,414	50,987	16,224	2/ 628	4,321	-	26	-	WISCONSIN
WYOMING	25,760	16,733	15,661	3,072	7,027	-	2,790	4,220	9	-	-	8	-	WYOMING
TOTAL	3,009,617	1,666,346	817,220	649,126	1,543,041	96,999	918,887	328,251	98,325	93,641	2,127	2,811	230	TOTAL

1/ INCLUDES A SMALL AMOUNT OF UNSURFACED URBAN MILEAGE.  
2/ GRAVEL OR STONE SURFACED MILEAGE INCLUDES A SMALL AMOUNT OF SOIL-SURFACED LOCAL ROAD MILEAGE. SEGREGATION WAS NOT AVAILABLE.  
3/ STATE PARKS, FOREST, AND RESERVATIONS ROADS NOT CLASSIFIED BY SURFACE TYPE.  
4/ UNSURFACED MILEAGE INCLUDES A CONSIDERABLE AMOUNT OF GRADED AND DRAINED LOCAL ROAD MILEAGE. SEGREGATION WAS NOT AVAILABLE.  
5/ GRADED AND DRAINED MILEAGE INCLUDES SOME UNIMPROVED LOCAL ROAD MILEAGE. SEGREGATION WAS NOT AVAILABLE.  
6/ INCLUDES 425 MILES OF MIXED BITUMINOUS RESURFACING OF OLD CONCRETE PAVEMENT.  
7/ INCLUDES 38 MILES OF BITUMINOUS CONCRETE RESURFACING OF OLD CONCRETE PAVEMENT.







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